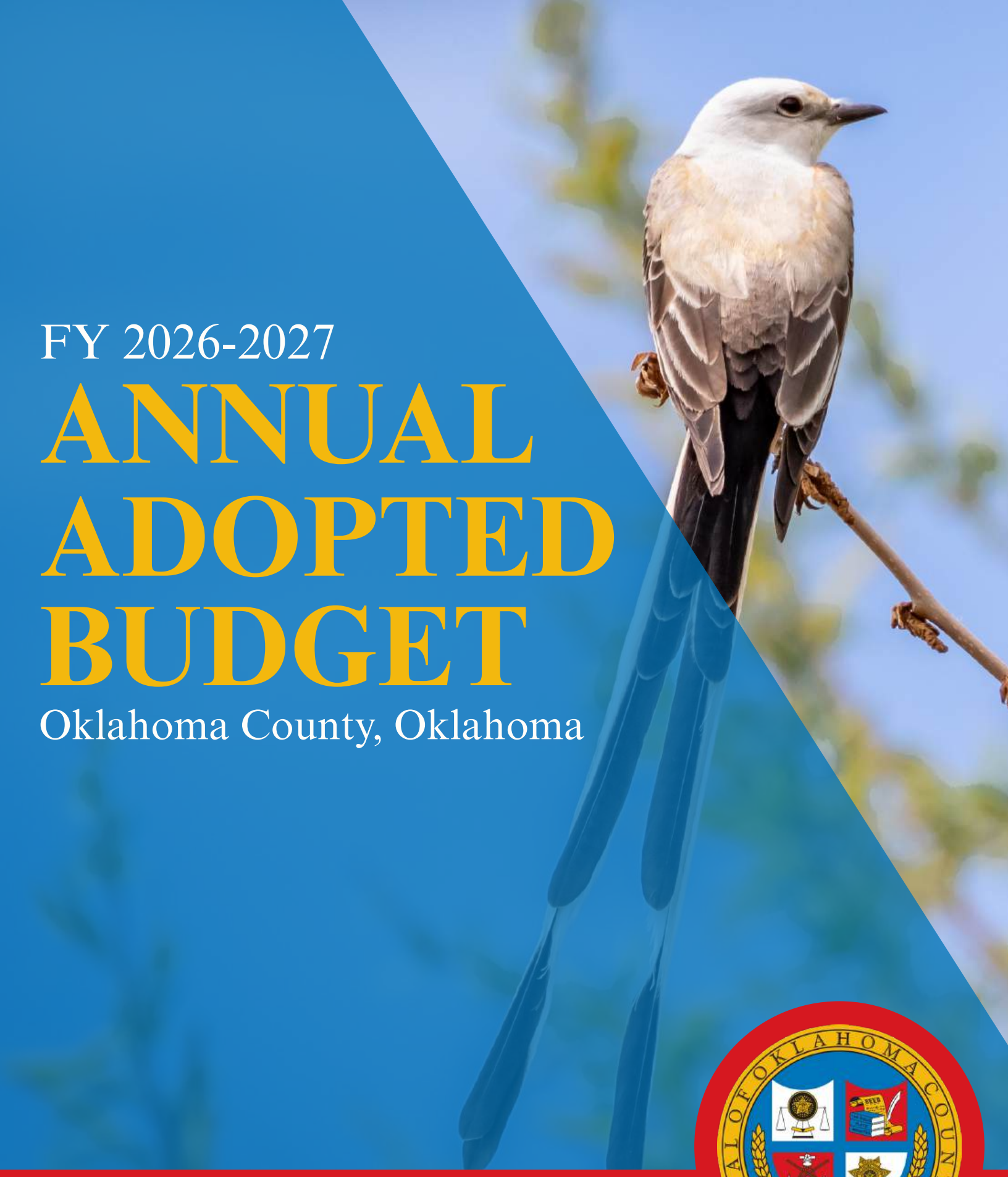


FY 2026-2027

ANNUAL ADOPTED BUDGET

Oklahoma County, Oklahoma

Prepared in the office of
Maressa Treat, Oklahoma County Clerk

OKLAHOMA COUNTY

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Fiscal Year 2026-2027

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OKLAHOMA COUNTY

Elected Officials

Fiscal Year 2026-2027



Vicki Behenna

District Attorney



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

Vacant

Commissioner, District 3

OKLAHOMA COUNTY

Budget & Excise Boards

Fiscal Year 2026-2027

BUDGET BOARD MEMBERS



EXCISE BOARD MEMBERS



Eleanor Thompson

Chairman



Bret Towne

Vice-Chairman



Teresa Sellers

Member

TRANSMITTAL LETTER

TO THE CITIZENS OF OKLAHOMA COUNTY, OKLAHOMA

June 11 , 2026

The Budget Board of Oklahoma County met on May 21st to finalize the 2026-2027 Budget. The Board received estimates of needs from all County Departments for the fiscal year 2026-2027. The total General Fund budget requests along with estimated transfers out totaled $163,252,323. Available general fund revenues including budgetary fund balance for the fiscal year 2026-2027 were estimated at $163,252,323.

After much deliberation, the Board proposed a balanced budget for public hearing on June 11, 2026. The final Budget was adopted on June 11, 2026.

The Board's commitment to fiscal responsibility, prudently allocating tax dollars without seeking additional taxpayer funding, 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,

BRIAN MAUGHAN, 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

June 11, 2026

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 11th day of June, 2026. 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 30 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 revisions of figures, the budget may be increased or decreased. Final approval on this budget will be done by this Board in September.

BRIAN MAUGHAN, CHAIRMAN
OKLAHOMA COUNTY BUDGET BOARD

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

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 11th day of June, 2026. 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 30 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 revisions of figures, the budget 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 2026-2027 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

Maressa Treat
OKLAHOMA COUNTY CLERK

Subscribed and sworn to before me this 11 day of June, 2026.

KASSI PORTER NOTARY PUBLIC STATE OF OKLAHOMA # 17002645 EXP. 03/17/29

Kassi Porter
Notary Public

My commission expires 03/17/29

My commission number 17002645

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 11, 2026, 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 2026-2027 Proposed Budget Summary Revenues

	GOVERNMENTAL FUNDS				PROPRIETARY FUNDS	Total
SOURCE	General	Special	Capital	Debt	Internal	Proposed
PROPERTY TAX	Fund	Revenue	Projects	Service	Service	Revenues
Advalorem Tax - Current	102,281,799			9,079,469		111,361,268
Interest and Penalties on Del. Taxes						-
Advalorem Tax - Prior	1,990,070			154,987		2,145,057
Misc. Property Taxes	716,948			7,953,073		8,670,021
CHARGES FOR SERVICES						-
County Clerk Fees	5,221,532	353,079				5,574,611
County Treasurer Fees	3,432	-				3,432
Public Records	4,164	-				4,164
Sheriff's Service Fees		3,609,327				3,609,327
Sheriff's Fees & Reimb		-				-
Bail Bond Fees		-				-
Planning Commission Fees		267,773				267,773
Treasurer Mtg Fee		152,361				152,361
Assessor Revolving Fees		13,801				13,801
Court Services Fees		55,315				55,315
Drug Court-User Fees		945,838				945,838
Juvenile Fees		7,882				7,882
Misc Charges	2,339	-				2,339
INTERGOVERNMENTAL						-
FROM STATE						-
Motor Vehicle Stamps	305,245					305,245
Motor Vehicle Collections	1,046,592	5,348,163				6,394,755
Court Fund	447,659					447,659
Gas Tax		3,417,098				3,417,098
Fuel Tax		1,571,202				1,571,202
Gross Production		1,545,093				1,545,093
Juvenile Detention Services	3,548,217					3,548,217
Election Board Reimb	134,937					134,937
DA Revolving	376,500					376,500
Pharmacy Reimb	-	-				-
Road Projects-City/State/Federal		1,547,135				1,547,135
Court House Reimb	250,000	-				250,000
Social Services Pharmacy Grant	-					-
Sheriff Grants		1,602,750				1,602,750
FROM LOCAL						-
Revaluation - Cities & Schools	6,316,813					6,316,813
Inmate Boarding Fees-Cities		-				-
Jail-Other County Reimb		-				-
Offender Fees		-				-
Reimbursements-City		-				-
FROM FEDERAL:						-
Juvenile Grants		-				-
Emergency Mgmt Grants		-				-
U.S. Treasury		3,765				3,765
MISCELLANEOUS:						-
UCC/Record Preservation Fees		2,212,617				2,212,617
Resale Property		10,711,547				10,711,547
Commissary Fees		-				-
Drug Court -Mental Health		568,965				568,965
Contributions/Donations		-				-
Public Bldg Authority Admin Overhead/Reimb	50,000					50,000
Criminal Justice Authority Reimb	72,624	-				72,624
Royalty	19,410					19,410
Rental	800					800
Remington Park-Off Track	26,461					26,461
CTCL Grant		-				-
Insurance Premiums/Reimbursements					36,788,228	36,788,228
All Other Miscellaneous	135,834	1,993,517	195,548,592			197,677,943
OSU CAMA Reimb	140,000					140,000
ARPA INTEREST	110,000					110,000
INTEREST INCOME	1,800,000	416,263	4,186,814	277,700	-	6,680,777
TOTAL REVENUES	125,001,376	36,343,489	$ 199,735,407	17,465,229	$ 36,788,228	415,333,728
OPERATING TRANSFERS IN (OUT)	(11,621,632)	-	442,769	-	11,287,830	108,967
BEGINNING FUND BALANCE	38,250,947	59,942,389	265,717,747	12,755,766	1,681,228	378,348,077
TOTAL REVENUES & FUND BALANCE	151,630,691	96,285,878	$ 465,895,922	30,220,995	$ 49,757,285	793,790,771

OKLAHOMA COUNTY, OKLAHOMA
Fiscal Year 2026-2027 Proposed Budget Summary Expenditures

	GOVERNMENTAL FUNDS				PROPRIETARY FUNDS	Total
	General Fund	Special Revenue	Capital Projects	Debt Service	Internal Service	Anticipated Expenditures
GENERAL FUND						
General Government						
General Government	48,541,980					48,541,980
General Reserve	17,480,166					17,480,166
Commissioners	832,668					832,668
Assessor	4,628,456					4,628,456
Assessor Revaluation	7,535,469					7,535,469
Treasurer	243,276					243,276
Court Clerk	12,570,901					12,570,901
County Clerk	3,545,754					3,545,754
Excise and Equalization	58,981					58,981
County Audit	997,864					997,864
District Attorney - State	450,480					450,480
District Attorney - County	72,498					72,498
Public Defender	71,863					71,863
Election Board	2,281,267					2,281,267
Health & Safety/BOCC HR	791,683					791,683
Employee Benefits Department	470,269					470,269
MIS	7,017,727					7,017,727
Facilities Management-Main	2,619,831					2,619,831
Facilities Mgmt - Custodial	480,480					480,480
Court Services	1,480,919					1,480,919
Public Safety						
Sheriff-Law Enforcement	21,077,514					21,077,514
Juvenile Justice-Detention	10,150,852					10,150,852
Juvenile Justice-Bureau	3,613,562					3,613,562
Emergency Management	882,225					882,225
Health & Welfare						
County Pharmacy	626,005					626,005
T&GA Grants						
Economic Development	250,000					250,000
Community Project Support						
Culture & Recreation						
Free Fair	96,745					96,745
Roads & Highways						
Highway - District 1	706,628					706,628
Highway - District 2	377,887					377,887
Highway - District 3	712,543					712,543
Planning Commission	289,427					289,427
Engineer	674,771					674,771
SPECIAL REVENUE FUNDS						
Highway Cash		26,541,932				26,541,932
CBRI (County Bridge and Road Improvement)		234,543				234,543
Resale Property		7,864,022				7,864,022
Treasurer's Mortgage Fee		591,872				591,872
County Clerk Lien Fee		230,000				230,000
County Clerk UCC Central Filing Fee		659,285				659,285
County Clerk Records Mgmt & Preservation		1,801,353				1,801,353
Sheriff Service Fee		3,967,930				3,967,930
Sheriff Special Revenues		1,010,403				1,010,403
Sheriff Grant Funds		628,317				628,317
Assessor Revolving Fee		43,932				43,932
Juvenile Probation Fees		8,750				8,750
Juvenile Work Restitution						
Juvenile Grant Fund		437,617				437,617
Planning Commission Fund		549,019				549,019
Local Emergency Planning Committee		9,618				9,618
Emergency Management		329,255				329,255
Court Services Fees		129,740				129,740
Community Sentencing		161,448				161,448
Drug Court Funds		553,955				553,955
Drug Court User Fee Fund		587,568				587,568
Mental Health Court Funds		16,949				16,949
SHINE Program Fund		506,143				506,143
MIS Special Revenue Fund		104,667				104,667
Special Projects Fund-CARES Act		1,802,913				1,802,913
Emergency Rental Assistance Program						
Election Board - CTCL - Covid 19		12,978				12,978
American Rescue Plan 2021		16,567,316				16,567,316
ARPA-LATCF		89,024				89,024
Opioid-Juul Settlement Fund		3,951,547				3,951,547
CAPITAL PROJECTS						
Capital Regular			442,769			442,769
Capital Districts			-			
Tinker Clearing I						
Tinker Clearing II						
County Bond 2008			-			
Jail Bonds 2023			10,516,943			10,516,943
Jail Bonds 2025			18,000			18,000
Jail Facility			-			
Sale of Property			-			
Capital Projects-New Jail			564,382			564,382
DEBT SERVICE FUND				21,578,784		21,578,784
INTERNAL SERVICE FUNDS						
Employee Benefits Fund					47,926,371	47,926,371
Worker's Compensation Fund					636,777	636,777
Self Insurance Fund					356,646	356,646
TOTAL ESTIMATED EXPENDITURES	$ 151,630,691	$ 69,392,096	$ 11,542,094	$ 21,578,784	$ 48,919,794	$ 303,063,459
TOTAL ESTIMATED ENDING FUND BALANCE		26,893,782	454,353,828	8,642,211	837,491	490,727,312
TOTAL EXPENDITURES AND FUND BALANCE	$ 151,630,691	$ 96,285,878	$ 465,895,922	$ 30,220,995	$ 49,757,285	$ 793,790,771

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

Brian Maughan, Commissioner District 2 — Chairman

Forrest "Butch" Freeman, Treasurer — Vice-Chairman

Maressa Treat, County Clerk — Secretary

Budget Summaries

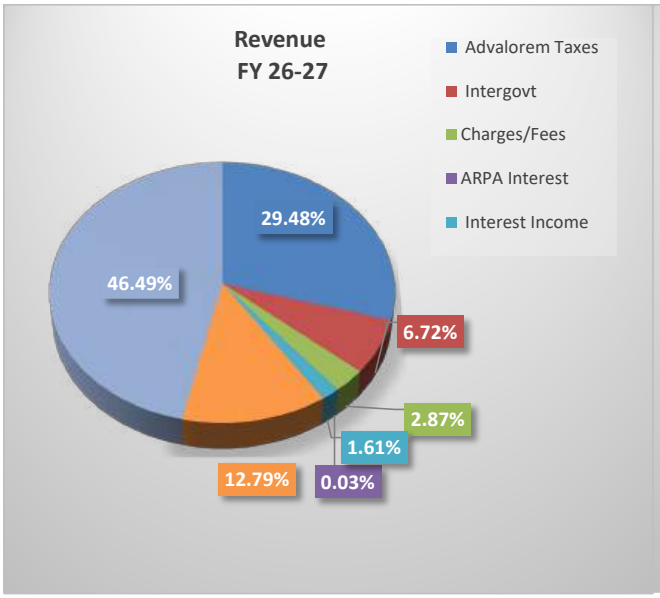
Fiscal Year 2026-2027

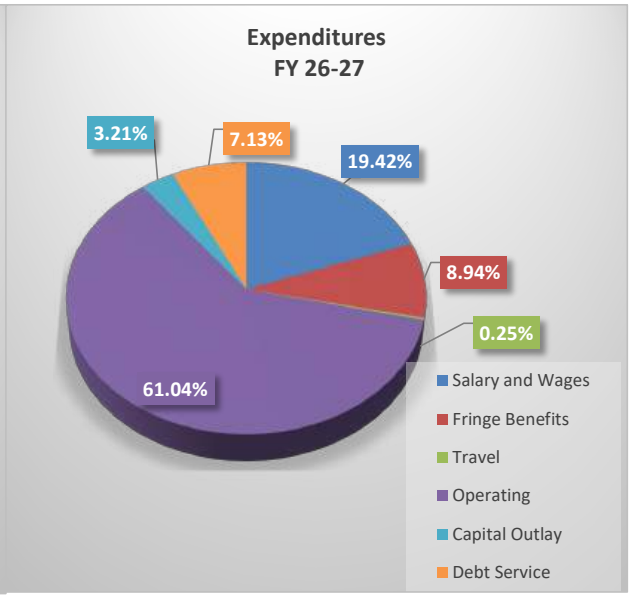
All Funds

Fiscal Year 2026-2027

Oklahoma County Budget Summary
All Funds
FY 2026-27

	Actual FY 2024-25	Estimated Actual FY 2025-26	Adopted and Estimated FY 2026-27
Beginning Fund Balance	$ 215,315,243	$ 187,188,585	$ 378,348,077
Revenue			
Property Taxes	$ 112,856,829	$ 125,941,650	$ 122,176,346
Intergovernmental	32,293,085	34,040,983	27,868,861
Charges for Services/Fees	15,376,275	13,960,480	12,849,459
ARPA Interest	3,154,457	1,573,227	110,000
Interest Income	10,549,933	12,055,726	6,680,777
Miscellaneous	45,481,658	52,537,382	52,980,670
Bond Proceeds	-	214,075,127	192,667,614
Total Revenues	**$ 219,712,236**	**$ 454,184,575**	**$ 415,333,728**
Net Transfers	(11,001,264)	5,800,000	108,967
Total Resources	**$ 424,026,215**	**$ 647,173,160**	**$ 793,790,771**
Expenditures			
Salary and Wages	$ 54,701,990	$ 57,552,649	$ 58,745,308
Fringe Benefits	13,461,637	14,470,340	27,053,928
Travel	413,354	665,609	765,924
Operating	129,125,620	138,748,359	185,204,729
Capital Outlay	15,833,257	41,705,640	9,714,787
Debt Service	9,104,287	8,040,681	21,578,784
Total Expenditures	**$ 222,640,145**	**$ 261,183,278**	**$ 303,063,459**
Ending Fund Balance	**$ 201,386,069**	**$ 385,989,882**	**$ 490,727,312**



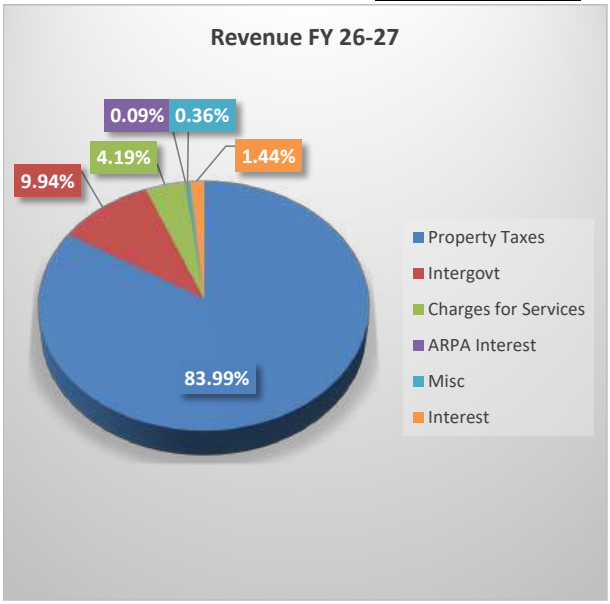


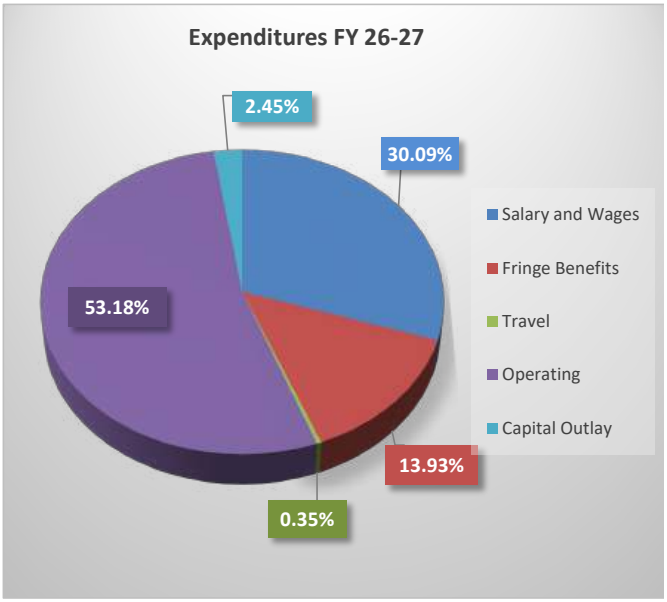
General Fund

Fiscal Year 2026-2027

General Fund Budget Summary FY 2026-27

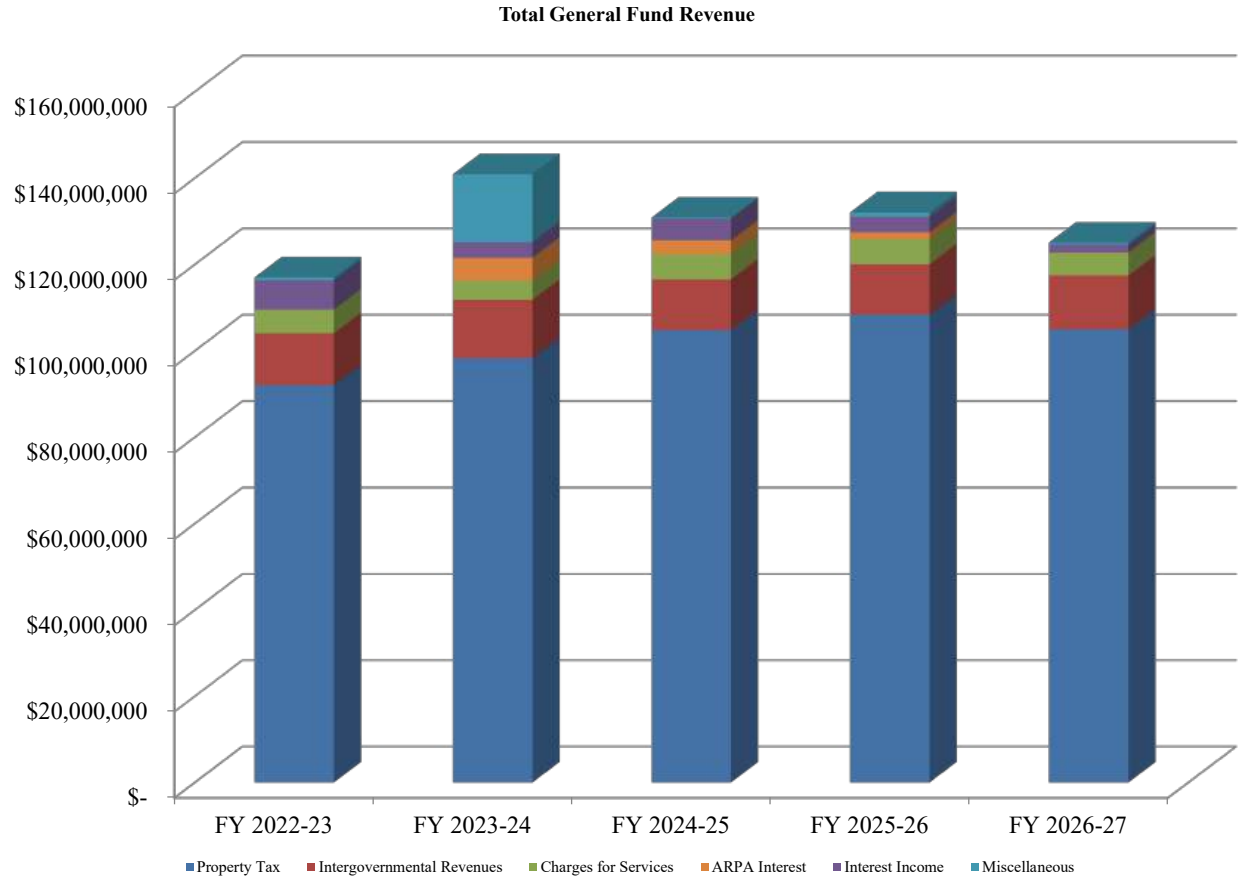
	Actual FY 2024-25	Estimated Actual FY 2025-26	Adopted and Estimated FY 2026-27	Increase (Decrease)
Beginning Fund Balance	**$ 28,601,552**	**$ 30,053,965**	**38,250,947**	**$ 8,196,982**
Revenue				
Ad valorem Taxes	$ 104,741,527	$ 108,317,217	104,988,817	$ (3,328,400)
Intergovernmental	11,788,548	11,678,101	12,425,96	747,862
Charges for Services	5,870,014	5,812,742	5,231,467	(581,275)
ARPA Interest	3,154,457	1,573,227	110,000	(1,463,227)
Interest Income	5,001,897	3,648,553	1,800,000	(1,848,553)
Miscellaneous	273,767	991,258	445,129	(546,129)
Total Revenue	**$ 130,830,210**	**$ 132,021,098**	**125,001,376**	**$ (7,019,722)**
Transfers To:				
Employee Benefits Fund	$ (8,696,775)	$ (9,533,863)	(10,033,863)	$ (500,000)
Workers Compensation Fund	(715,000)	(715,000)	(715,000)	-
Self Insurance Fund	(430,000)	(430,000)	(430,000)	-
Capital Projects Fund	(6,085,000)	(500,000)	(442,769)	57,231
Capital Projects - New Jail	(5,500,000)	-	-	-
Defined Benefit Plan	-	-	-	-
Total Transfers (Net)	$ (21,426,775)	$ (11,178,863)	(11,621,632)	$ (442,769)
Total Resources	**$ 138,004,987**	**$ 150,896,200**	**151,630,6911**	**$ 734,491**
Expenditures				
Salary and Wages	$ 41,797,896	$ 44,454,753	45,621,489	$ 1,166,736
Fringe Benefits	7,883,517	8,738,072	21,117,077	12,379,005
Travel	218,248	435,079	535,303	100,224
Operating	44,612,331	49,411,282	80,640,628	31,229,346
Capital Outlay	776,133	2,147,371	3,716,194	1,568,823
Total Expenditures	**$ 95,288,125**	**$ 105,186,557**	**151,630,6911**	**$ 46,444,134**
Ending Fund Balance	**$ 42,716,862**	**$ 45,709,643**	**0**	**$ (45,709,643)**





General Fund Operating Revenue Summary
Revenue Trend - FY 2022-23 to FY 2026-27

Source:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Property Tax	$ 92,011,158	$ 98,266,473	$ 104,741,527	$ 108,317,217	$ 104,988,817
Intergovernmental Revenues	12,047,882	13,520,904	11,788,548	11,678,101	12,425,96
Charges for Services	5,489,442	4,468,974	5,870,014	5,812,742	5,231,467
ARPA Interest	-	5,285,391	3,154,457	1,573,227	110,000
Interest Income	6,774,162	3,619,678	5,001,897	3,648,553	1,800,000
Miscellaneous	646,474	15,736,759	273,767	991,258	445,129
Total Revenue	**$ 116,969,118**	**$ 140,898,178**	**$ 130,830,210**	**$ 132,021,098**	**$ 125,001,376**
Net Transfers	(6,245,000)	(12,805,000)	(21,426,775)	(11,178,863)	(11,621,632)
Fund Balance	13,195,420	13,437,449	28,601,552	30,053,965	38,250,947
Total Resources	**$ 123,919,538**	**$ 141,530,627**	**$ 138,004,987**	**$ 150,896,200**	**$ 151,630,6911**



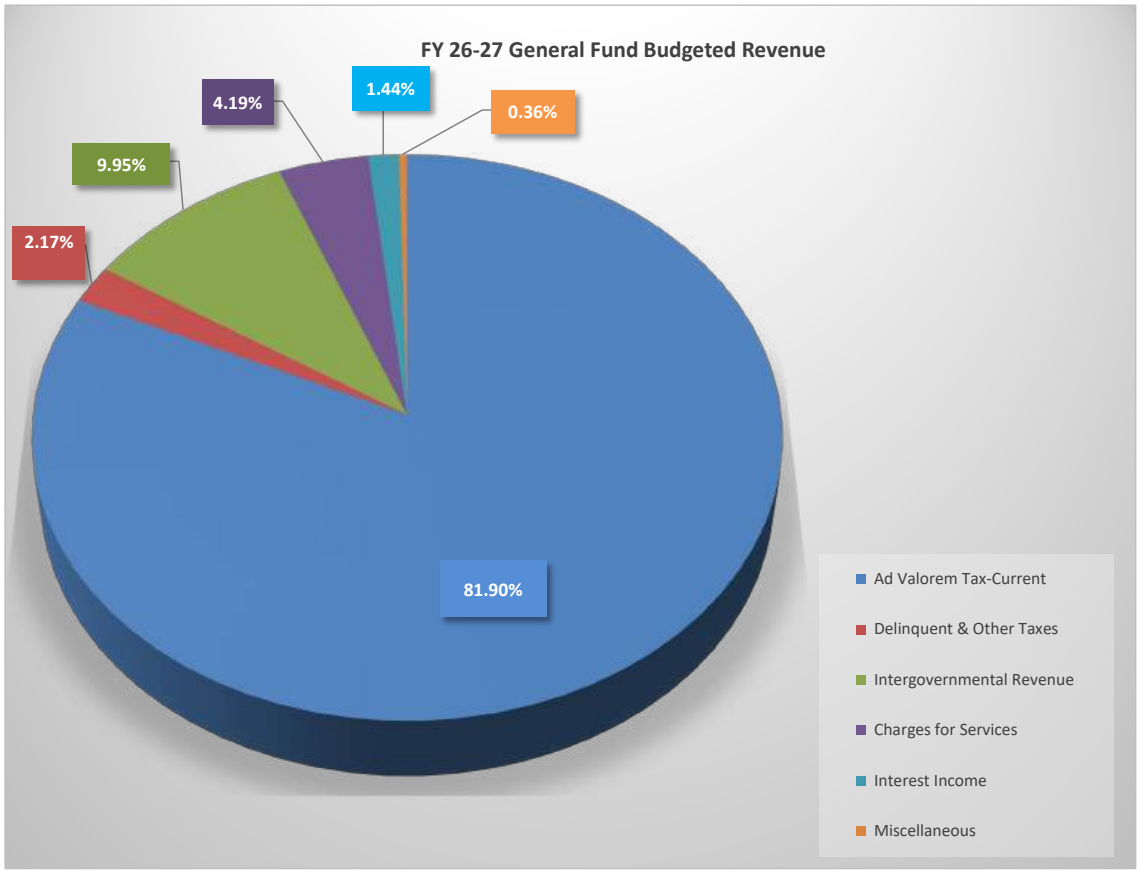
FY 2022-23, 2022-24, and FY 2024-25 are actual revenue collections; FY 2025-26 and FY 2026-27 reflect projected annual collections..

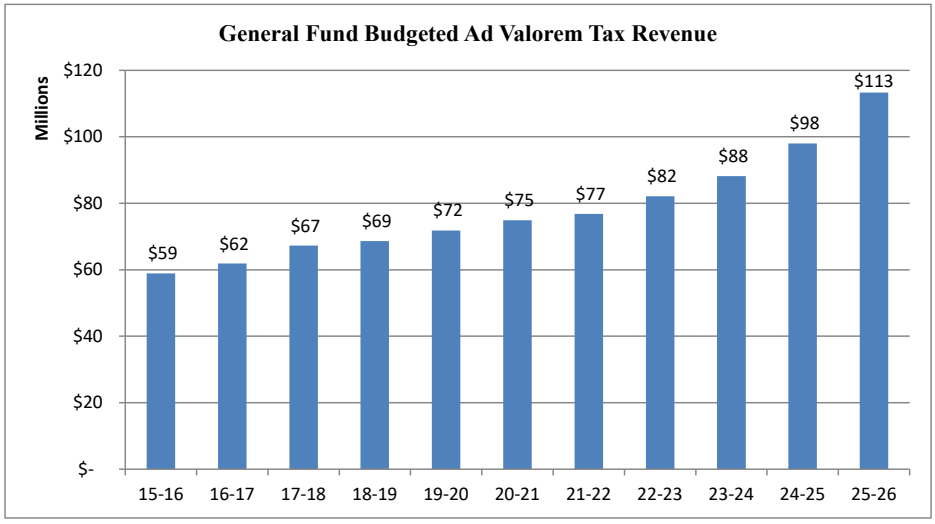
General Fund 1001
Revenue Sources
FY 2026-27

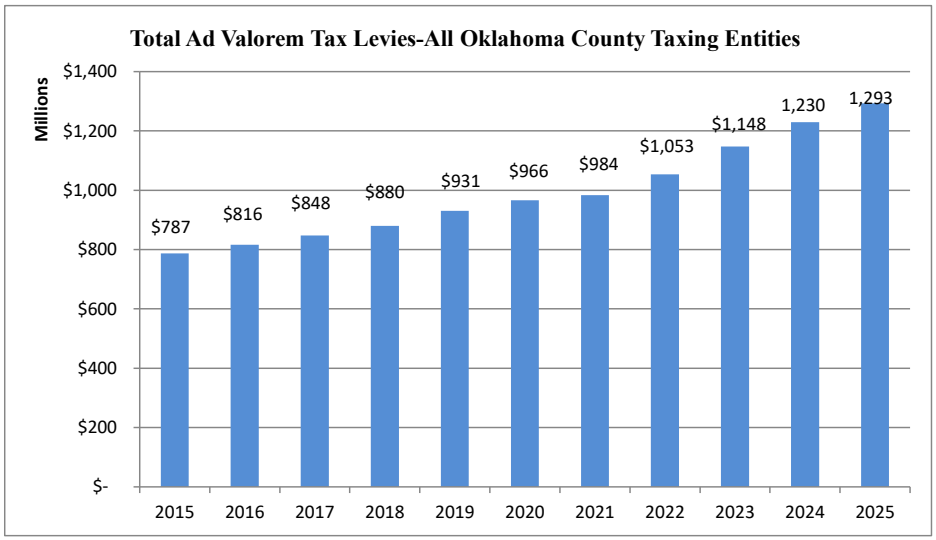
	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Property Tax			
Advalorem Tax - Current	$ 98,915,652	$ 105,309,419	$ 102,281,799
Advalorem Tax - Prior	3,655,427	2,211,189	1,990,070
Protest Taxes Released	-	-	-
Misc Property Taxes	2,170,448	796,609	716,948
Total Property Taxes	**$ 104,741,527**	**$ 108,317,217**	**$ 104,988,817**
Intergovernmental Revenue			
Motor Vehicle Stamps	351,896	339,161	305,245
Motor Vehicle Collections	1,181,990	1,162,880	1,046,592
Revaluation - Cities & Schools	5,814,103	5,844,088	6,316,813
Juvenile Detention - Lunches	157,027	143,327	128,994
Juvenile Detention Services	2,791,985	2,840,978	2,840,977
Juvenile Justice - Maintenance	107,217	84,669	81,900
Juvenile Justice - DHS Rent	196,611	181,487	481,393
Juvenile Justice - Alt to Detention/Transportation	1,535	12,467	11,221
Juvenile Justice - Link	(12,099)	2,813	2,532
Juvenile-State Boarding	2,538	1,104	-
Juvenile-GPS Fees	975	320	1,200
Pharmacy Reimb for Social Services	61,748	-	-
D A Revolving	119,845	231,170	376,500
Election Board - Salary	112,324	87,469	104,937
Election Board - Expense	38,716	-	-
Election Board - Municipality Reimb	72,456	4,500	30,000
Court Fund Maintenance	422,342	490,868	447,659
Social Services Pharmancy Grant	30,045	-	-
Juvenile Grant Funds-State	61,953	800	-
Court House Reimb	275,341	250,000	250,000
Total Intergovernmental Revenue	**$ 11,788,548**	**$ 11,678,101**	**$ 12,425,9633**
Charge for Services			
County Clerk Fees	5,859,323	5,801,702	5,221,532
County Treasurer Fees	3,210	3,813	3,432
Public Records	4,665	4,627	4,164
Miscellaneous Charge for Services	2,816	2,599	2,339
Total Charges for Services	**$ 5,870,014**	**$ 5,812,742**	**$ 5,231,467**
ARPA Interest	**$ 3,154,457**	**$ 1,573,227**	**$ 110,000**
Interest Income	**$ 5,001,897**	**$ 3,648,553**	**$ 1,800,000**

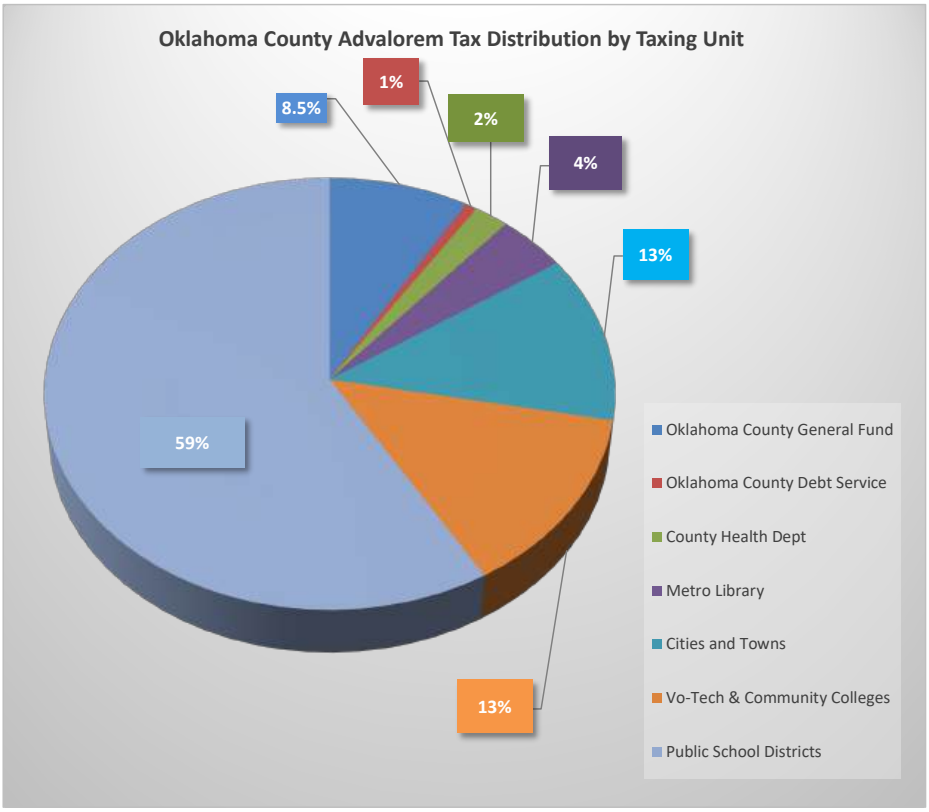
General Fund 1001
Revenue Sources
FY 2026-27

	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Miscellaneous Revenue			
PBA Residual/Admin Overhead	-	50,000	50,000
PBA reimb. For Utilities	-	-	-
Criminal Justice Authority Reimb	72,672	72,672	72,624
Royalty	24,002	21,567	19,410
Rental	360	800	800
Retirement Reimb for Bailiff's	-	-	-
Remington Park - Sales Tax	26,936	29,401	26,461
ARPA Reimbursements	-	-	
Miscellaneous Reimbursements	149,796	263,505	135,834
OSU CAMA Reimb	-	553,313	140,000
Total Miscellaneous Revenue	**$ 273,767**	**$ 991,258**	**$ 445,129**
Total General Fund Revenue	**$ 130,830,210**	**$ 132,021,098**	**$ 125,001,376**
Other Sources			
Transfers In		-	-
Transfers Out	(21,426,775)	(11,178,863)	(11,621,632)
Fund Balance	28,601,552	30,053,965	38,250,947
Total All Sources	**$ 138,004,987**	**$ 150,896,200**	**$ 151,630,6911**



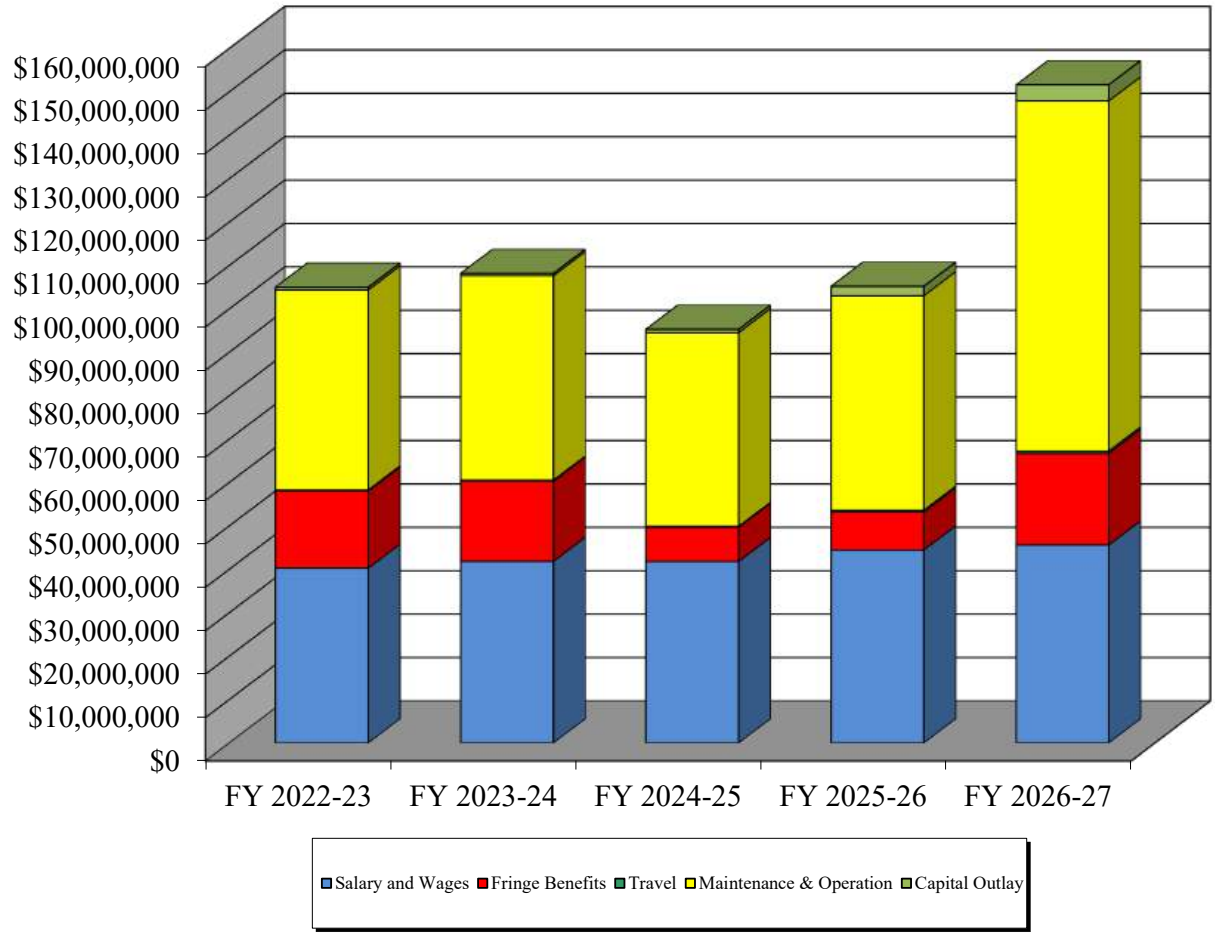

General Fund Budgeted Ad Valorem Tax Revenue
Millions
$120
$100
$80
$60
$40
$20
$-
$59
$62
$67
$69
$72
$75
$77
$82
$88
$98
$113
15-16
16-17
17-18
18-19
19-20
20-21
21-22
22-23
23-24
24-25
25-26


Total Ad Valorem Tax Levies-All Oklahoma County Taxing Entities
Millions
$1,400
$1,200
$1,000
$800
$600
$400
$200
$-
$787
$816
$848
$880
$931
$966
$984
$1,053
$1,148
1,230
1,293
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025


Oklahoma County Advalorem Tax Distribution by Taxing Unit
1%
8.5%
2%
4%
13%
59%
13%
Oklahoma County General Fund
Oklahoma County Debt Service
County Health Dept
Metro Library
Cities and Towns
Vo-Tech & Community Colleges
Public School Districts

General Fund 1001
Operating Budget Summary
Expenditure Trend - FY 2022-23 to FY 2026-27

Category of Expenditure:	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Salary and Wages	$ 40,264,319	$ 41,828,462	$ 41,797,896	$ 44,454,753	$ 45,621,489
Fringe Benefits	17,774,645	18,466,293	7,883,517	8,738,072	21,117,077
Travel	248,422	259,239	218,248	435,079	535,303
Maintenance & Operation	46,051,462	47,063,363	44,612,331	49,411,282	80,640,627
Capital Outlay	643,483	552,043	776,133	2,147,371	3,716,194
Total General Fund Expenditures	**$ 104,982,331**	**$ 108,169,400**	**$ 95,288,125**	**$ 105,186,557**	**$ 151,630,6911**



FY 2022-23, FY 2023-24, and FY 202 -2 are actual expenditures; FY 2025-26 represents estimated expenditures; FY 2026-27 is the adopted budget.

General Fund 1001
Expenditures FY
2026-27

	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Proposed Budget FY 2026-27
Total General Fund			
51000 Salary and Wages	$ 41,797,896	$ 44,454,753	$ 45,621,489
52000 Fringe Benefits	7,883,517	8,738,072	21,117,077
53000 Travel	218,248	435,079	535,303
54000 Operating Expend.	44,612,331	49,411,282	80,640,6287
55000 Capital Outlay	776,133	2,147,371	3,716,194
Total General Fund	**$ 95,288,125**	**$ 105,186,557**	**$ 151,630,691**
General Administration			
110 General Government			
51000 Salary and Wages	1,233	1,200	1,200
52000 Fringe Benefits	205	4,992	92
53000 Travel	-	-	-
54000 Operating Expend.	35,184,949	37,333,453	48,539,089
55000 Capital Outlay	-	1,600	1,600
Total	35,186,388	37,341,245	48,541,980
120 Commissioners			
51000 Salary and Wages	488,145	604,313	604,312
52000 Fringe Benefits	96,230	119,083	192,619
53000 Travel	27,299	31,603	32,400
54000 Operating Expend.	3,404	3,797	3,336
55000 Capital Outlay	-	-	-
Total	615,079	758,796	832,668
130 County Assessor			
51000 Salary and Wages	2,227,558	2,412,095	2,512,094
52000 Fringe Benefits	423,176	491,110	1,037,350
53000 Travel	28,453	47,500	60,800
54000 Operating Expend.	487,171	556,884	585,042
55000 Capital Outlay	46,650	302,950	433,171
Total	3,213,008	3,810,538	4,628,456
140 Assessor Revaluation			
51000 Salary and Wages	3,492,395	3,773,705	3,873,705
52000 Fringe Benefits	670,129	765,581	1,673,381
53000 Travel	77,208	152,600	194,950
54000 Operating Expend.	1,062,457	1,304,386	1,440,843
55000 Capital Outlay	33,462	87,790	352,589
Total	5,335,651	6,084,062	7,535,469
150 Treasurer			
51000 Salary and Wages	344,418	151,438	151,438
52000 Fringe Benefits	67,584	29,758	29,758
53000 Travel	9,600	11,600	11,600
54000 Operating Expend.	60,332	50,480	50,480
55000 Capital Outlay	2,415	-	-
Total	484,348	243,276	243,276

General Fund 1001
Expenditures FY
2026-27

	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Proposed Budget FY 2026-27
170 County Clerk			
51000 Salary and Wages	2,146,151	2,381,771	2,409,646
52000 Fringe Benefits	404,764	481,773	1,000,751
53000 Travel	15,635	22,553	9,600
54000 Operating Expend.	123,291	193,212	96,212
55000 Capital Outlay	21,438	33,897	29,544
Total	2,711,278	3,113,205	3,545,754
180 Excise & Equalization			
51000 Salary and Wages	24,625	45,666	45,666
52000 Fringe Benefits	1,884	3,663	3,493
53000 Travel	3,092	6,500	6,500
54000 Operating Expend.	410	3,322	3,322
55000 Capital Outlay	-	-	-
Total	30,012	59,151	58,981
190 County Audit			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	268,540	821,700	997,864
55000 Capital Outlay	-	-	-
Total	268,540	821,700	997,864
250 Election Board			
51000 Salary and Wages	1,413,341	1,389,110	1,365,756
52000 Fringe Benefits	219,216	232,345	560,457
53000 Travel	3,815	5,921	24,720
54000 Operating Expend.	282,144	305,263	325,263
55000 Capital Outlay	4,648	5,071	5,071
Total	1,923,165	1,937,710	2,281,267
260 BOCC HR/Environmental Health & Safety			
51000 Salary and Wages	379,629	528,468	454,537
52000 Fringe Benefits	73,795	98,312	200,125
53000 Travel	1,822	13,500	19,000
54000 Operating Expend.	24,070	56,904	106,021
55000 Capital Outlay	12,334	71,500	12,000
Total	491,650	768,683	791,683

General Fund 1001
Expenditures FY
2026-27

	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Proposed Budget FY 2026-27
265 Employee Benefits Department			
51000 Salary and Wages	299,235	308,694	308,697
52000 Fringe Benefits	56,891	59,978	137,915
53000 Travel	-	6,000	6,000
54000 Operating Expend.	37,889	11,900	11,900
55000 Capital Outlay	1,153	8,257	5,757
Total	395,167	394,830	470,269
270 MIS			
51000 Salary and Wages	1,733,620	2,054,627	2,065,627
52000 Fringe Benefits	333,121	403,734	918,584
53000 Travel	3,976	17,200	37,000
54000 Operating Expend.	2,276,079	3,187,250	3,466,883
55000 Capital Outlay	273,054	524,274	529,633
Total	4,619,849	6,187,086	7,017,727
280 Facilities Management			
51000 Salary and Wages	997,909	1,280,434	1,280,434
52000 Fringe Benefits	187,848	251,605	701,605
53000 Travel	-	-	-
54000 Operating Expend.	306,953	549,609	549,609
55000 Capital Outlay	19,158	88,182	88,182
Total	1,511,868	2,169,830	2,619,831
285 Facilities Management - Custodial			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	271,273	400,400	480,480
55000 Capital Outlay	-	-	-
Total	271,273	400,400	480,480
300 Planning Commission			
51000 Salary and Wages	193,899	197,586	209,219
52000 Fringe Benefits	37,595	38,307	78,048
53000 Travel	-	-	-
54000 Operating Expend.	51,480	1,400	2,160
55000 Capital Outlay	-	-	-
Total	282,974	237,293	289,427
910 District -1			
51000 Salary and Wages	320,597	371,866	374,457
52000 Fringe Benefits	57,831	71,117	146,999
53000 Travel	4,012	13,003	8,250
54000 Operating Expend.	118,990	163,715	169,423
55000 Capital Outlay	1,811	7,282	7,500
Total	503,241	626,982	706,628

General Fund 1001
Expenditures FY
2026-27

	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Proposed Budget FY 2026-27
920 District -2			
51000 Salary and Wages	224,399	220,514	261,385
52000 Fringe Benefits	39,503	42,790	85,502
53000 Travel	312	5,000	5,000
54000 Operating Expend.	25,242	22,000	22,000
55000 Capital Outlay	2,604	2,525	4,000
Total	292,060	292,829	377,887
930 District -3			
51000 Salary and Wages	404,135	334,407	303,438
52000 Fringe Benefits	74,270	65,711	148,066
53000 Travel	14,463	22,500	22,500
54000 Operating Expend.	22,523	164,408	224,540
55000 Capital Outlay	-	4,500	14,000
Total	515,391	591,526	712,543
950 Economic Development			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	250,000	250,000	250,000
55000 Capital Outlay	-	-	-
Total	250,000	250,000	250,000
995 General Fund Reserve			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	17,480,166
55000 Capital Outlay	-	-	-
Total	-	-	17,480,166
Public Safety			
518 Sheriff - Law Enforcement			
51000 Salary and Wages	10,261,397	10,901,676	11,627,688
52000 Fringe Benefits	1,975,303	2,142,180	5,640,857
53000 Travel	-	-	-
54000 Operating Expend.	365,706	476,132	2,026,417
55000 Capital Outlay	-	-	1,782,552
Total	12,602,406	13,519,988	21,077,514

General Fund 1001
Expenditures FY
2026-27

	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Proposed Budget FY 2026-27
525 Juvenile Justice Detention			
51000 Salary and Wages	5,701,056	5,974,705	6,048,804
52000 Fringe Benefits	1,026,346	1,170,392	3,066,336
53000 Travel	9,985	23,000	29,000
54000 Operating Expend.	556,830	799,070	923,961
55000 Capital Outlay	144,575	117,750	82,750
Total	7,438,792	8,084,917	10,150,8521
526 Juvenile Justice Bureau			
51000 Salary and Wages	1,745,411	1,932,350	1,972,250
52000 Fringe Benefits	324,682	374,753	1,192,122
53000 Travel	3,703	19,500	19,750
54000 Operating Expend.	194,725	319,990	412,840
55000 Capital Outlay	5,593	37,600	16,600
Total	2,274,114	2,684,194	3,613,562
550 Emergency Management			
51000 Salary and Wages	334,627	393,424	387,679
52000 Fringe Benefits	64,589	77,308	175,803
53000 Travel	2,444	10,200	14,633
54000 Operating Expend.	66,873	98,500	82,910
55000 Capital Outlay	129,499	290,000	221,200
Total	598,030	869,432	882,225
Legal/Judicial			
160 Court Clerk			
51000 Salary and Wages	8,044,369	8,384,699	8,489,290
52000 Fringe Benefits	1,530,804	1,657,384	3,821,449
53000 Travel	9,867	11,200	14,800
54000 Operating Expend.	86,658	221,586	195,362
55000 Capital Outlay	-	475,000	50,000
Total	9,671,698	10,749,869	12,570,901
200 District Attorney - State			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	296,594	340,015	413,995
55000 Capital Outlay	35,339	36,485	36,485
Total	331,933	376,500	450,480
210 District Attorney - County			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	59,520	66,398	66,398
55000 Capital Outlay	4,667	4,523	6,100
Total	64,187	70,921	72,498

General Fund 1001
Expenditures FY
2026-27

	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Proposed Budget FY 2026-27
230 Public Defender			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	8,500	8,500
54000 Operating Expend.	30,147	51,903	51,903
55000 Capital Outlay	6,727	11,460	11,460
Total	36,874	71,863	71,863
301 Court Services			
51000 Salary and Wages	27,962	-	-
52000 Fringe Benefits	4,674	-	-
53000 Travel	-	-	-
54000 Operating Expend.	1,208,364	1,490,928	1,480,919
55000 Capital Outlay	-	-	-
Total	1,241,000	1,490,928	1,480,919
Health and Welfare			
610 Social Services/County Pharmacy			
51000 Salary and Wages	596,547	377,470	413,745
52000 Fringe Benefits	138,180	71,003	148,165
53000 Travel	186	200	1,000
54000 Operating Expend.	804,077	53,668	53,095
55000 Capital Outlay	2,518	11,726	10,000
Total	1,541,508	514,067	626,005
Culture and Recreation			
710 Free Fair			
51000 Salary and Wages	2,790	-	-
52000 Fringe Benefits	213	-	-
53000 Travel	-	-	-
54000 Operating Expend.	62,100	72,950	90,745
55000 Capital Outlay	-	15,000	6,000
Total	65,103	87,950	96,745
Roads and Highway			
940 County Engineer			
51000 Salary and Wages	392,448	434,536	460,420
52000 Fringe Benefits	74,686	85,190	157,601
53000 Travel	2,376	7,000	9,300
54000 Operating Expend.	23,539	40,060	37,450
55000 Capital Outlay	28,489	10,000	10,000
Total	521,537	576,786	674,771

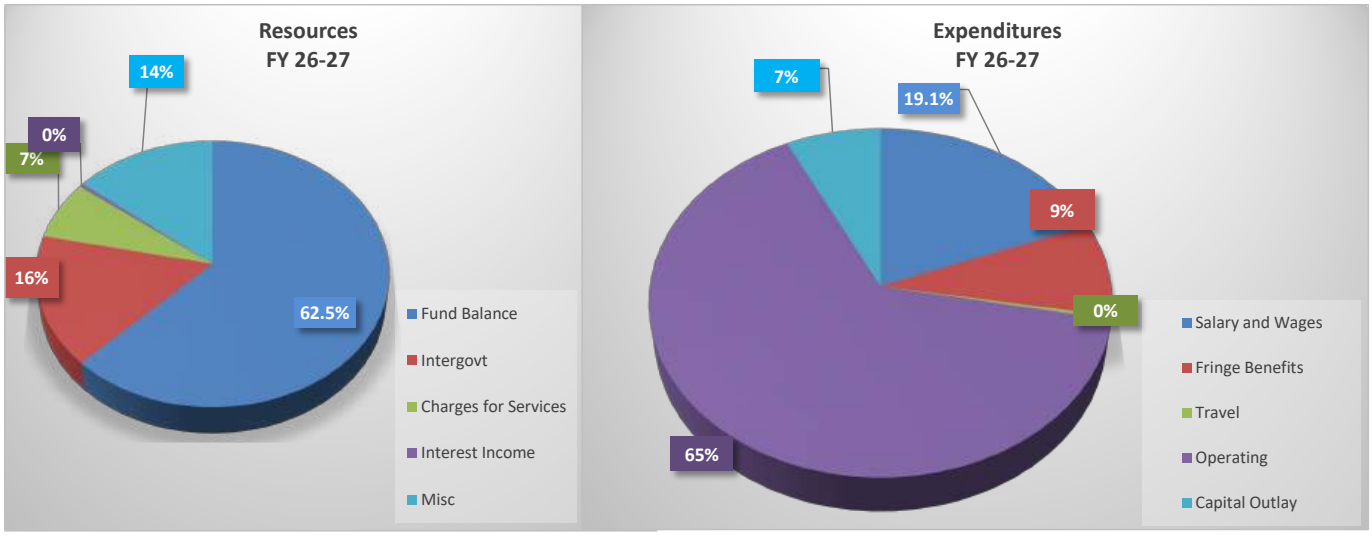
Special Revenue

Fiscal Year 2026-2027



Special Revenue Funds
Budget Summary
FY 2026-27

	Actual FY 2024-25	Estimated Actual FY 2025-26	Adopted and Estimated FY 2026-27
Beginning Fund Balance	$ 114,815,005	$ 92,900,602	$ 59,942,389
Revenue			
Property Taxes	$ -	$ -	$ -
Intergovernmental Revenue	18,454,409	21,909,890	15,035,205
Charges for Services	9,506,260	8,147,739	7,617,992
Interest Income	2,674,935	3,446,601	416,263
Miscellaneous	14,758,485	12,584,282	13,274,028
Total Revenue	**$ 45,394,090**	**$ 46,088,512**	**$ 36,343,489**
Total Transfers (Net)	(5,166,264)	-	-
Total Resources	**$ 155,042,831**	**$ 138,989,114**	**$ 96,285,878**
Expenditures			
Salary and Wages	$ 12,904,094	$ 13,097,896	$ 13,123,819
Fringe Benefits	$ 5,578,120	$ 5,732,268	$ 5,936,851
Travel	$ 195,107	$ 230,530	$ 230,621
Operating	$ 29,819,773	$ 23,186,049	$ 45,109,364
Capital Outlay	$ 13,665,137	$ 36,799,982	$ 4,991,442
Total Expenditures	**$ 62,162,230**	**$ 79,046,725**	**$ 69,392,096**
Ending Fund Balance	**$ 92,880,602**	**$ 59,942,389**	**$ 26,893,782**



Highway Cash
Fund 1110
FY 2026-27

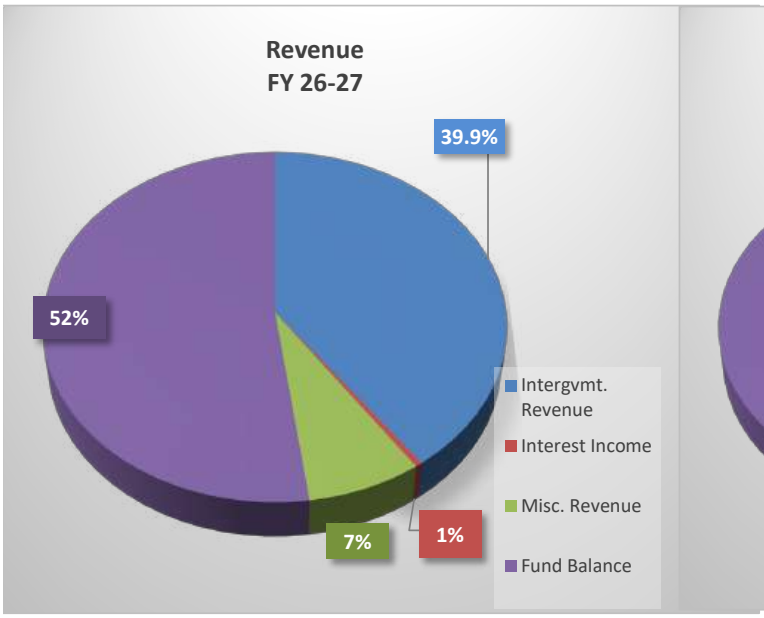
Highway Cash Fund - O.S. Title 68 § 500.7, 500.6, 704 (A), 1004 and O.S. Title 47 § 1104 F.1 & G.1
Accounts for state, local and miscellaneous revenues and expenditures for the purpose of constructing and maintaining County roads and bridges. Derived from percentages of state motor fuel and motor vehicle 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.

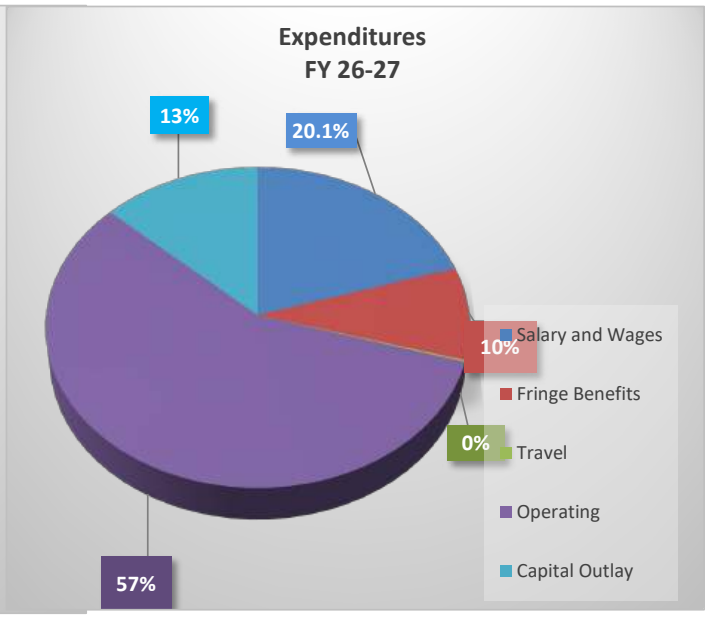
Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Intergovernmental Revenues:			
Gas Tax	$ 4,186,993	$ 4,217,809	$ 3,417,098
Fuel Tax	1,971,078	1,872,356	1,571,202
Motor Vehicle Tax	5,579,710	6,087,279	4,442,742
Gross Production	998,478	858,667	1,545,093
Total Intergovernmental Revenues	**12,736,258**	**13,036,111**	**10,976,135**
Interest Income	**316,984**	**300,675**	**125,367**
Miscellaneous Revenue:			
Gasoline Reimbursement	43,183	33,067	23,725
Parts & Supplies Reimbursement	5,224	4,312	59,492
Sale of Material	54,840	50,729	14,767
FEMA	-	389,872	-
Sale of Equipment	369,675	143,709	-
Road Projects - Cities/State/Federal	3,058,543	3,740,234	1,115,936
Reimbursement Paving Projects	194,632	251,055	528,263
Miscellaneous Highway Reimbursements	276,265	1,200,728	297,314
Total Miscellaneous Revenues	**4,002,361**	**5,813,707**	**2,039,497**
Total Operating Revenue	**17,055,603**	**19,150,494**	**13,140,999**
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	13,061,202	13,142,899	14,345,409
Total Revenues, Transfers and Fund Balance	**$ 30,116,806**	**$ 32,293,393**	**$ 27,486,408**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 4,898,415	$ 4,974,258	$ 5,343,678
52000 Fringe Benefits	2,273,501	2,412,011	2,474,735
53000 Travel	37,487	47,506	45,729
54000 Operating Expend.	7,918,189	8,446,860	15,196,532
55000 Capital Outlay	1,846,315	2,067,349	3,481,257
Total Expenditures	**$ 16,973,906**	**$ 17,947,984**	**$ 26,541,932**
Ending Fund Balance	**$ 13,142,899**	**$ 14,345,409**	**$ 944,477**

Highway Cash
Fund 1110
FY 2026-27

	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
1110 - 9100 Highway Cash - District 1			
51000 Salary and Wages	1,737,140	1,707,358	1,693,553
52000 Fringe Benefits	849,782	868,874	933,333
53000 Travel	6,398	11,415	15,000
54000 Operating Expend.	1,923,575	2,167,637	3,883,387
55000 Capital Outlay	386,973	580,246	813,500
Total	**4,903,868**	**5,335,530**	**7,338,774**
1110 9200 Highway Cash - District 2			
51000 Salary and Wages	1,069,464	1,068,375	1,334,819
52000 Fringe Benefits	459,048	489,659	419,244
53000 Travel	48		719
54000 Operating Expend.	2,101,352	1,878,111	6,052,105
55000 Capital Outlay	638,314	396,437	1,960,257
Total	**4,268,225**	**3,832,582**	**9,767,144**
1110 9300 Highway Cash - District 3			
51000 Salary and Wages	2,091,811	2,198,525	2,315,307
52000 Fringe Benefits	964,671	1,053,478	1,122,158
53000 Travel	31,042	36,091	30,010
54000 Operating Expend.	3,893,262	4,401,113	5,261,040
55000 Capital Outlay	821,029	1,090,666	707,500
Total	**7,801,814**	**8,779,873**	**9,436,014**



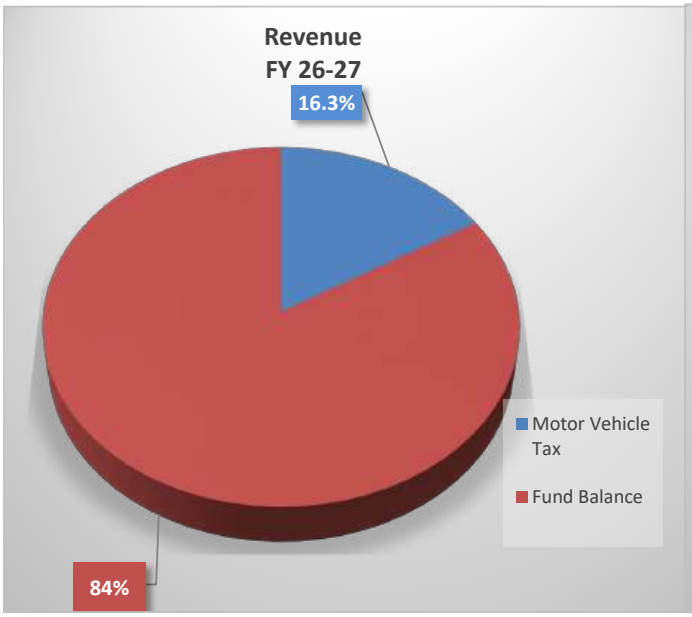


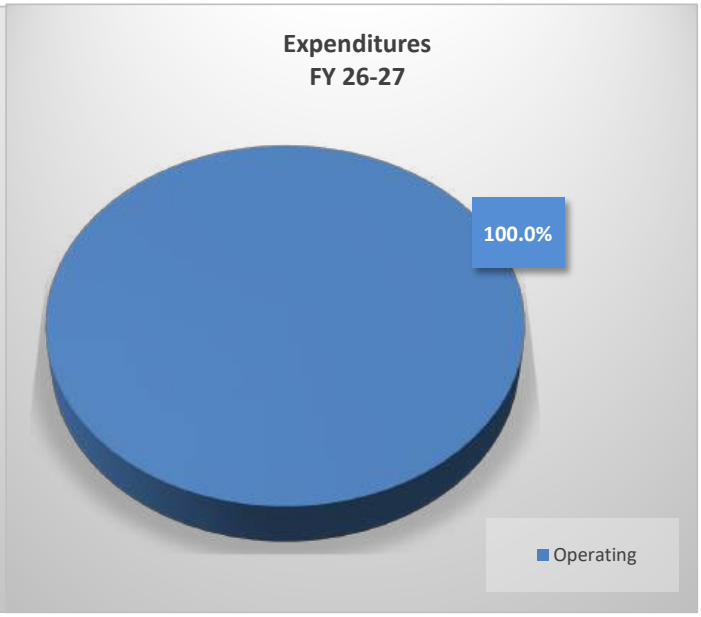
County Bridge and Road Improvement
Fund 1111
FY 2026-27

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 acccount county population, miles of county roads, and county land area.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Motor Vehicle Tax	$ 980,460	$ 1,006,023	$ 905,420
Total Operating Revenue	980,460	1,006,023	905,420
Operating Transfers In	-	-	
Operating Transfers Out	-	-	-
Budgetary Fund Balance	4,025,497	3,889,514	4,648,649
Total Revenues, Transfers and Fund Balance	**$ 5,005,957**	**$ 4,895,536**	**$ 5,554,069**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	1,116,444	246,888	234,543
55000 Capital Outlay	-	-	-
Total Expenditures	**$ 1,116,444**	**$ 246,888**	**$ 234,543**
Ending Fund Balance	**$ 3,889,514**	**$ 4,648,649**	**$ 5,319,526**



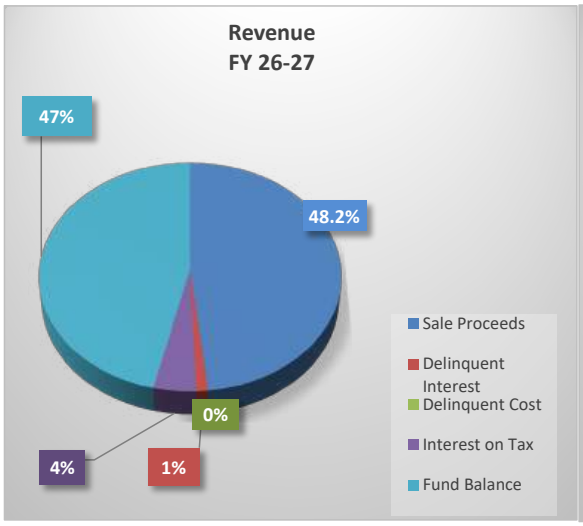


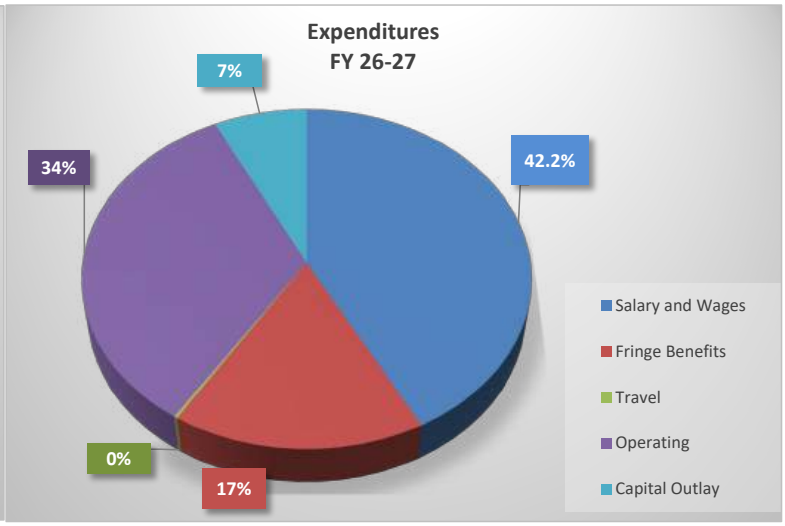
Resale Property
Fund 1130
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Resale Property Sale Proceeds	$ 10,499,514	$ 7,799,655	$ 9,619,300
Interest on Delinquent Property Tax	261,232	194,059	239,332
Cost on Delinquent Property Tax	929	690	852
Interest on Weed-Cleaning-Nuisance Tax	930,031	690,882	852,063
Total Operating Revenue	11,691,706	8,685,286	10,711,547
Operating Transfers In	-	-	-
Operating Transfers Out	(5,166,264)	-	-
Budgetary Fund Balance	6,702,278	8,010,201	9,245,372
Total Revenues, Transfers and Fund Balance	**$ 13,227,720**	**$ 16,695,486**	**$ 19,956,919**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 2,550,239	$3,556,805.10	$3,320,707.03
52000 Fringe Benefits	1,052,633	$1,347,536.20	$1,313,436.93
53000 Travel	6,891	$15,600.00	$16,678.00
54000 Operating Expend.	1,563,871	$1,567,913.34	$2,637,200.00
55000 Capital Outlay	43,886	$962,259.41	$576,000.00
Total Expenditures	**$ 5,217,520**	**$7,450,114**	**$ 7,864,022**
Ending Fund Balance	**$ 8,010,201**	**$ 9,245,372**	**$ 12,092,897**



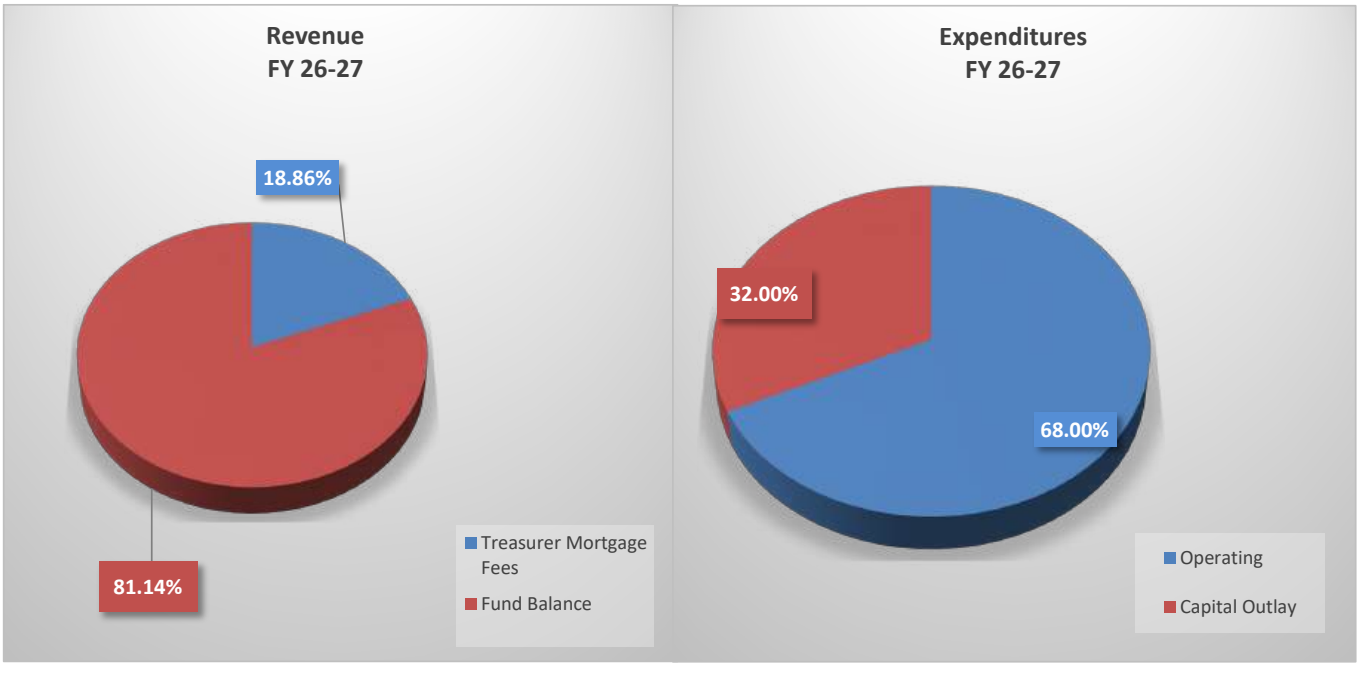


Treasurer's Mortgage Fee
Fund 1140
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Treasurer Mortgage Fees	$ 126,135	$ 169,290	$ 152,361
Total Operating Revenue	126,135	169,290	152,361
Operating Transfers In			
Operating Transfers Out	-	-	-
Budgetary Fund Balance	489,606	486,355	655,645
Total Revenues, Transfers and Fund Balance	**$ 615,741**	**$ 655,645**	**$ 808,006**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	-	-	$148,641.44
52000 Fringe Benefits	-	-	$80,712.04
53000 Travel	-	-	$0.00
54000 Operating Expend.	-	-	$246,500.00
55000 Capital Outlay	129,386	-	$116,018.41
Total Expenditures	**$ 129,386**	**$ -**	**$ 591,872**
Ending Fund Balance	**$ 486,355**	**$ 655,645**	**$ 216,134**



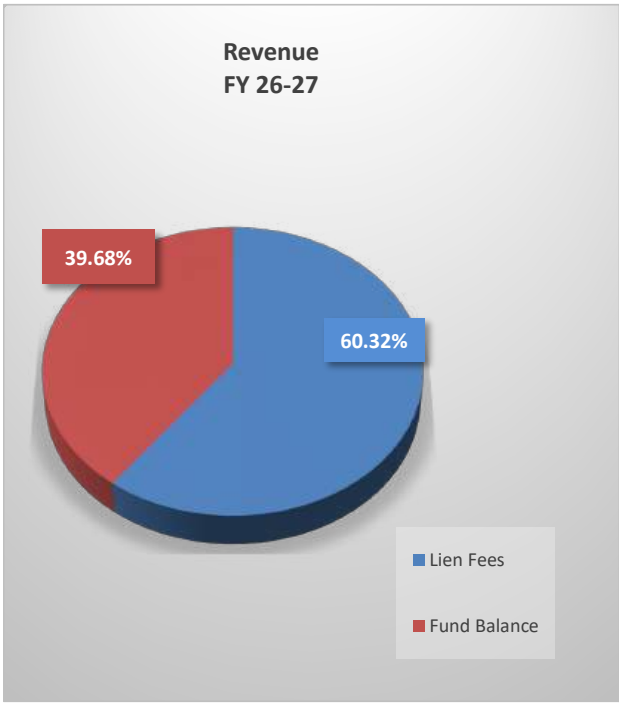
County Clerk Lien Fee
Fund 1150
FY 2026-27

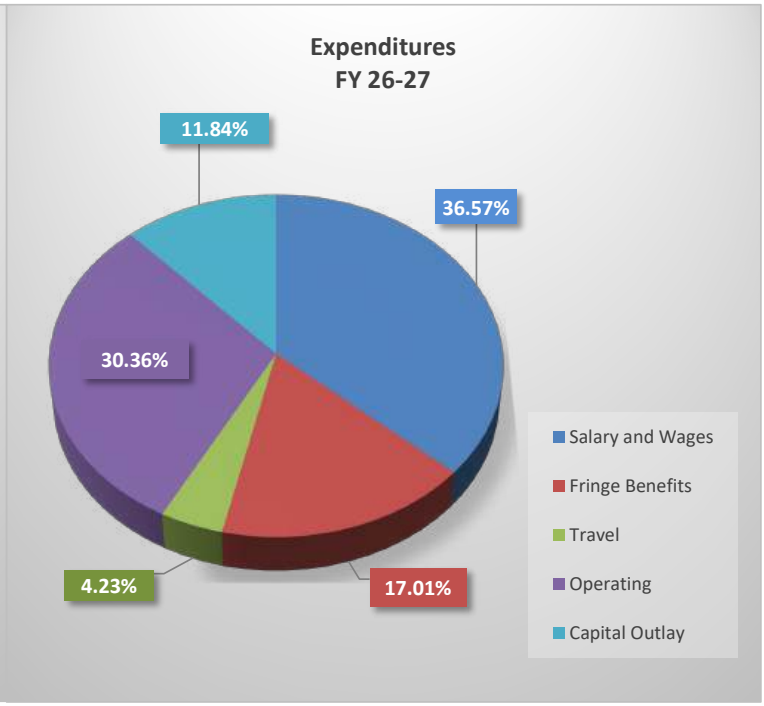
Lien Fee Fund O.S. Title 19 § 265

The fee for preparing and mailing the notice of mechanic's and materialmens' 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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Lien Fees	$ 485,758	$ 392,310	$ 353,079
Total Operating Revenue	485,758	392,310	353,079
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	651,592	682,000	232,253
Total Revenues, Transfers and Fund Balance	**$ 1,137,350**	**$ 1,074,310**	**$ 585,332**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 23,968	$3,200	$0.00
52000 Fringe Benefits	3,394	$246	$0.00
53000 Travel	5,066	$4,057	$0.00
54000 Operating Expend.	394,184	$825,178	$225,000.00
55000 Capital Outlay	28,739	$9,377	$5,000.00
Total Expenditures	**$ 455,350**	**$842,058**	**$ 230,000**
Ending Fund Balance	**$ 682,000**	**$ 232,253**	**$ 355,332**



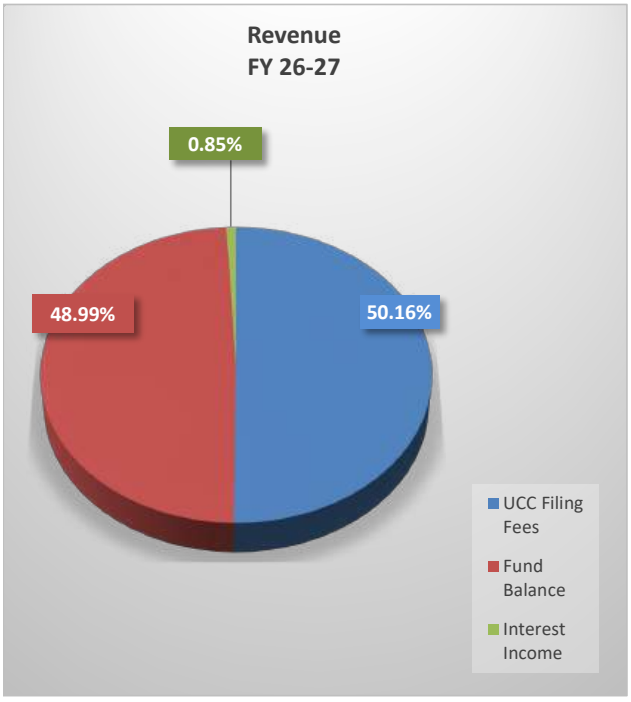


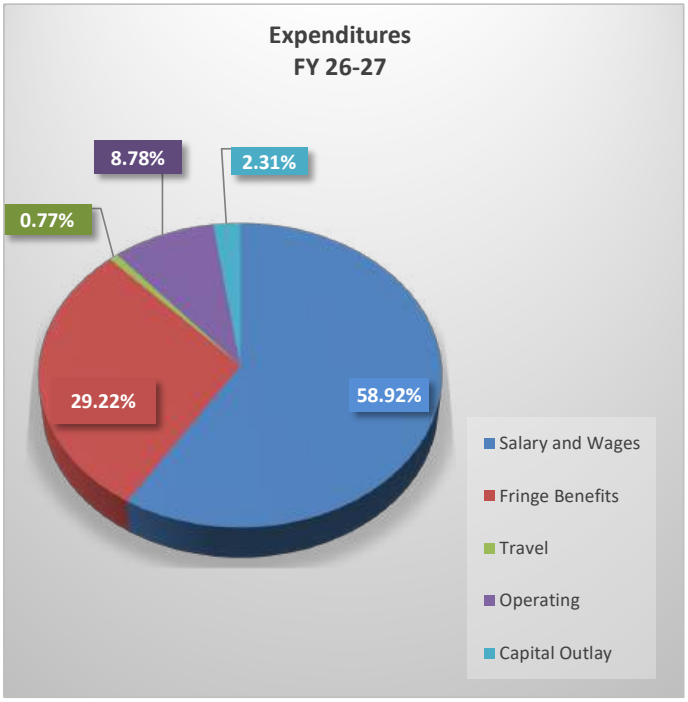
County Clerk UCC Central Filing
Fund 1151
FY 2026-27

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 accuring to this account shall be expended by the county clerk for the lawful operation of the filing office.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
UCC Filing Fees	$ 734,080	$ 606,346	$ 545,711
Interest Income	11,155	10,277	$ 9,250
Total Operating Revenue	745,235	616,623	554,961
Operating Transfers In			
Operating Transfers Out	-	-	-
Budgetary Fund Balance	392,129	520,256	532,901
Total Revenues, Transfers and Fund Balance	**$ 1,137,363**	**$ 1,136,879**	**$ 1,087,862**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 407,454	$336,515	$382,513.40
52000 Fringe Benefits	153,755	$119,593	$193,771.88
53000 Travel		$10,000.00	$0.00
54000 Operating Expend.	55,081	$111,578	$51,000.00
55000 Capital Outlay	818	$26,292	$32,000.00
Total Expenditures	**$ 617,108**	**$ 603,978**	**$ 659,285**
Ending Fund Balance	**$ 520,256**	**$ 532,901**	**$ 428,577**





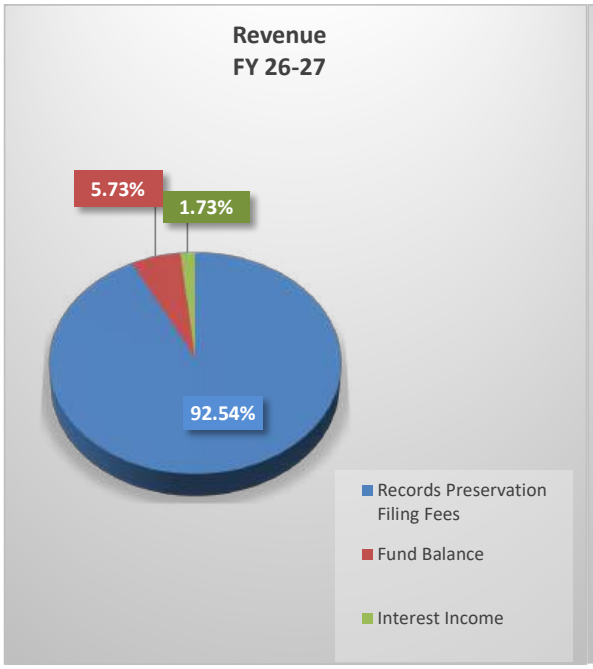
County Clerk Records Preservation
Fund 1152
FY 2026-27

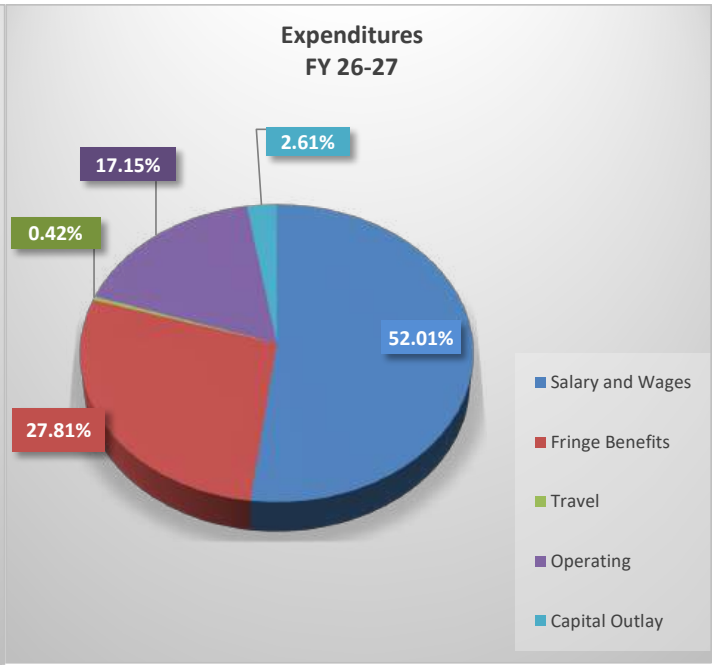
Records Preservation O.S. Title 28 § 32

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Records Preservation Filing Fees	$ 1,988,069	$ 1,534,325	$ 1,666,906
E-File Refunds	-	-	$ -
Interest Income	62,670	34,651	$ 31,186
Total Operating Revenue	2,050,740	1,568,976	1,698,091
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	1,254,859	1,362,409	103,262
Total Revenues, Transfers and Fund Balance	**$ 3,305,599**	**$ 2,931,385**	**$ 1,801,354**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 1,139,803	$1,158,381.96	$936,914.52
52000 Fringe Benefits	497,819	$421,415.06	$500,913.96
53000 Travel	5,608	$12,815.00	$7,525.00
54000 Operating Expend.	269,179	$713,229.29	$309,000.00
55000 Capital Outlay	30,779	$522,281.64	$47,000.00
Total Expenditures	**$ 1,943,189**	**$ 2,828,123**	**$ 1,801,353**
Ending Fund Balance	**$ 1,362,409**	**$ 103,262**	**$ 0**



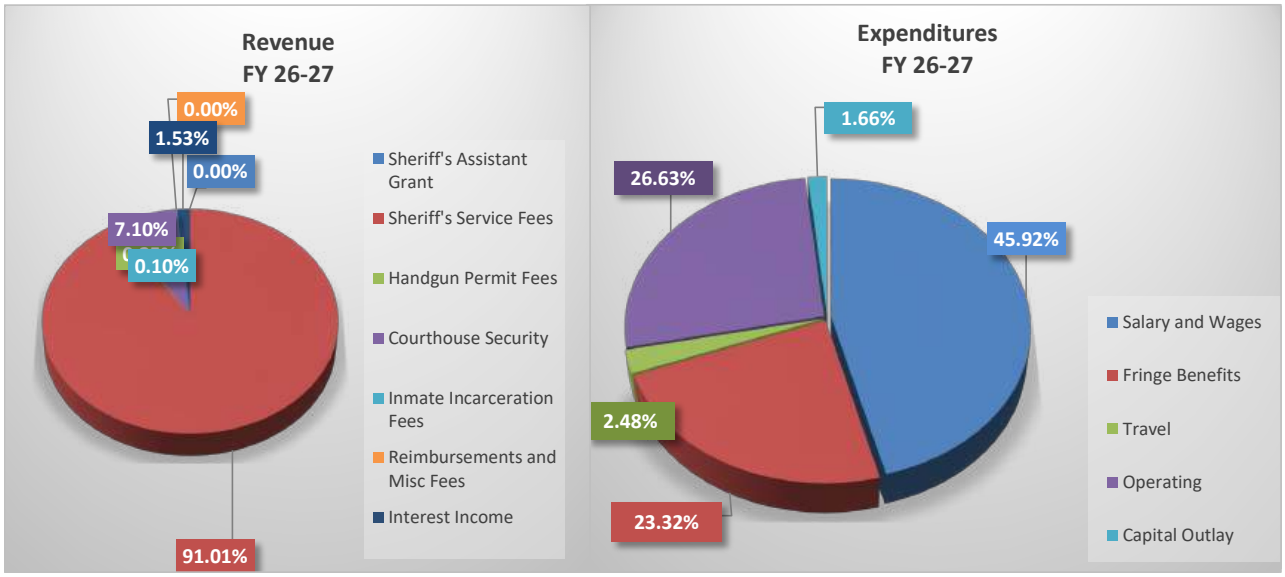


Sheriff Service Fee
Fund 1160
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Sheriff's Assistant Grant	-		-
Inmate Boarding Fees-Cities	$ 4,587	$ 8,096	7,287
Sheriff's Service Fees	4,240,287	3,706,506	3,335,856
Handgun Permit Fees	11,900	10,290	9,261
Jail Phone Fees	-	-	-
Courthouse Security	415,888	289,244	260,320
Inmate Incarceration Fees	9,592	4,270	3,843
Reimbursements and Misc Fees	250	53	48
Interest Income	73,701	62,347	56,112
Total Operating Revenue	4,756,205	4,080,807	3,672,726
Operating Transfers In	-		
Operating Transfers Out	-		
Budgetary Fund Balance	3,093,870	2,650,607	2,322,602
Total Revenues, Transfers and Fund Balance	**$ 7,850,076**	**$ 6,731,413**	**$ 5,995,328**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 2,737,627	$ 2,024,309	$ 1,821,878
52000 Fringe Benefits	1,192,811	$ 1,027,941	$ 925,147
53000 Travel	98,226	$ 109,304	$ 98,374
54000 Operating Expend.	1,057,309	$ 1,173,914	$ 1,056,522
55000 Capital Outlay	113,497	$ 73,344	$ 66,010
Total Expenditures	**$ 5,199,469**	**$ 4,408,811**	**$ 3,967,930**
Ending Fund Balance	**$ 2,650,607**	**$ 2,322,602**	**$ 2,027,398**

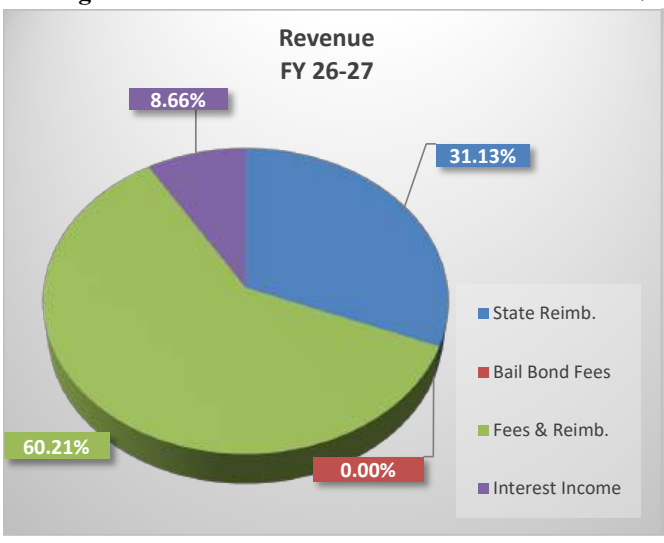


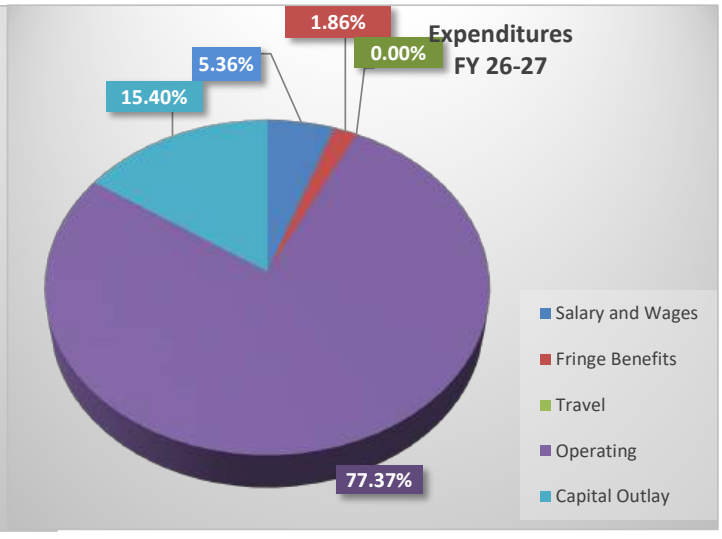
Sheriff Special Revenue
Fund 1161
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Inmate Boarding Fees-Cities	$ -	$ -	$ -
Inmate Boarding Fees-State	-	-	$ -
Jail-Other	-	10,568	$ 9,511
State Reimbursement	$ 406,137	$ 404,208	$ 363,787
Commissary Fees	-	-	$ -
Bail Bond Fees	1,618	-	$ -
Fees & Reimb.	608,015	781,839	$ 703,655
Interest Income	46,827	112,481	$ 101,233
Total Operating Revenue	$ 1,062,596	$ 1,309,095	$ 1,178,186
Operating Transfers In	-		
Operating Transfers Out	-	-	-
Budgetary Fund Balance	1,473,101	1,252,903	1,439,328
Total Revenues, Transfers and Fund Balance	**$ 2,535,697**	**$ 2,561,998**	**$ 2,617,514**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 68,055	$ 60,205	$ 54,185
52000 Fringe Benefits	23,956	$ 20,928	$ 18,835
53000 Travel	1,144		$ -
54000 Operating Expend.	753,234	$ 868,607	$ 781,747
55000 Capital Outlay	436,406	$ 172,930	$ 155,637
Total Expenditures	**$ 1,282,795**	**$ 1,122,670**	**$ 1,010,403**
Ending Fund Balance	**$ 1,252,903**	**$ 1,439,328**	**$ 1,607,111**



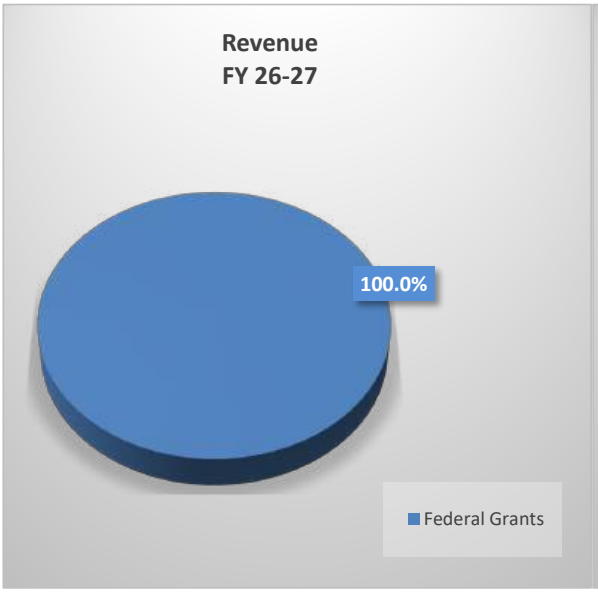


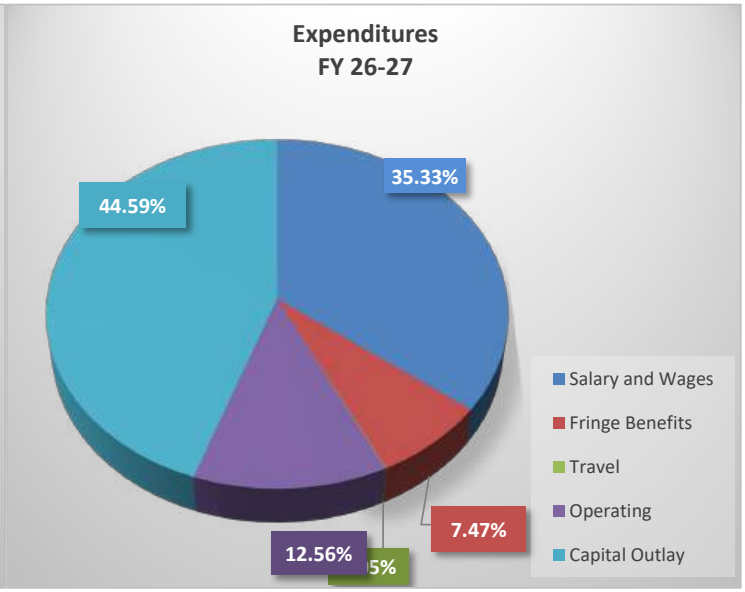
Sheriff Grant
Fund 1162
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Federal Grants	$ 706,719	$ 686,226	$ 617,603
State Grants	-	300,000	$ 270,000
Technology Grant	-	-	$ -
Interest Income	-	-	$ -
Total Operating Revenue	706,719	986,226	887,603
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	385,090	632,570	920,666
Total Revenues, Transfers and Fund Balance	**$ 1,091,808**	**$ 1,618,796**	**$ 1,808,270**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 209,046	$ 246,675	$ 222,007
52000 Fringe Benefits	45,461	$ 52,175	$ 46,958
53000 Travel	5,428	$ 324	$ 292
54000 Operating Expend.	111,157	$ 87,677	$ 78,910
55000 Capital Outlay	88,147	$ 311,278	$ 280,150
Total Expenditures	**$ 459,238**	**$ 698,130**	**$ 628,317**
Ending Fund Balance	**$ 632,570**	**$ 920,666**	**$ 1,179,953**



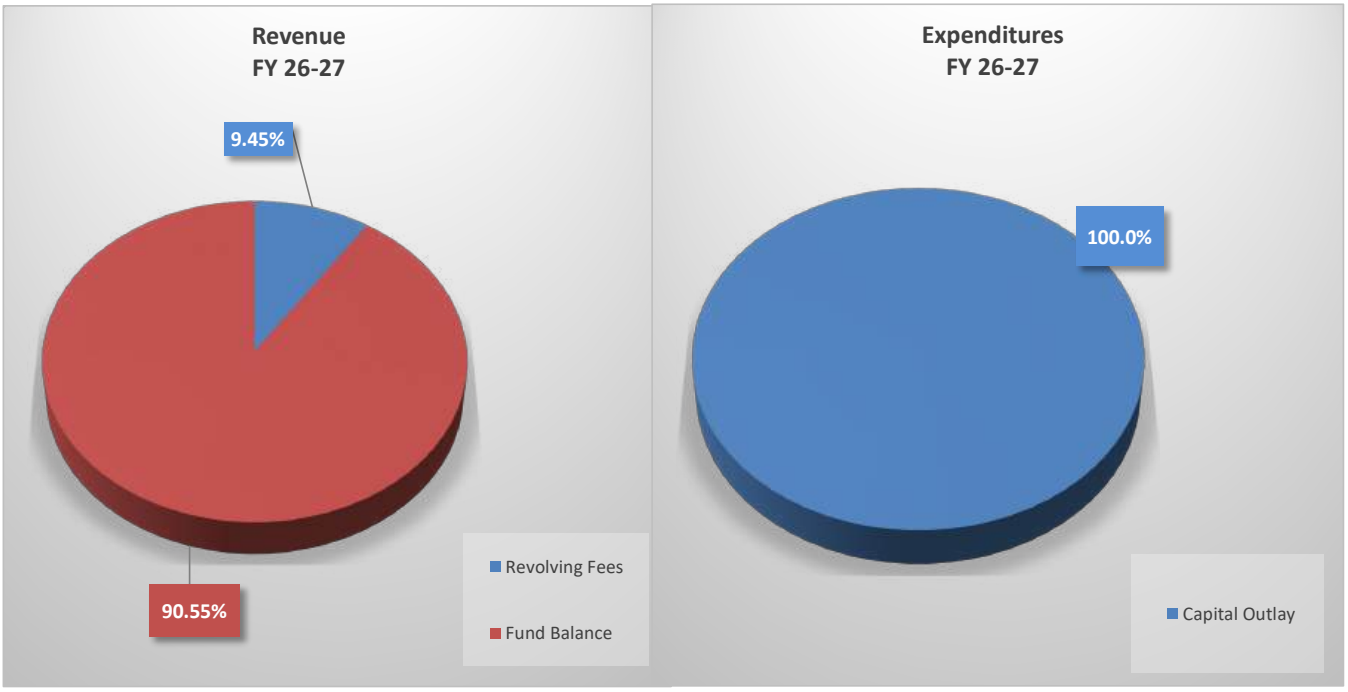


Assessor Revolving Fee
Fund 1201
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Revolving Fees	$ 14,959	$ 15,334	$ 13,801
Total Operating Revenue	14,959	15,334	13,801
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	133,636	135,782	132,292
Total Revenues, Transfers and Fund Balance	**$ 148,594**	**$ 151,117**	**$ 146,092**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	12,812	18,825	$43,931.71
Total Expenditures	**$ 12,812**	**$ 18,825**	**$ 43,932**
Ending Fund Balance	**$ 135,782**	**$ 132,292**	**$ 102,161**

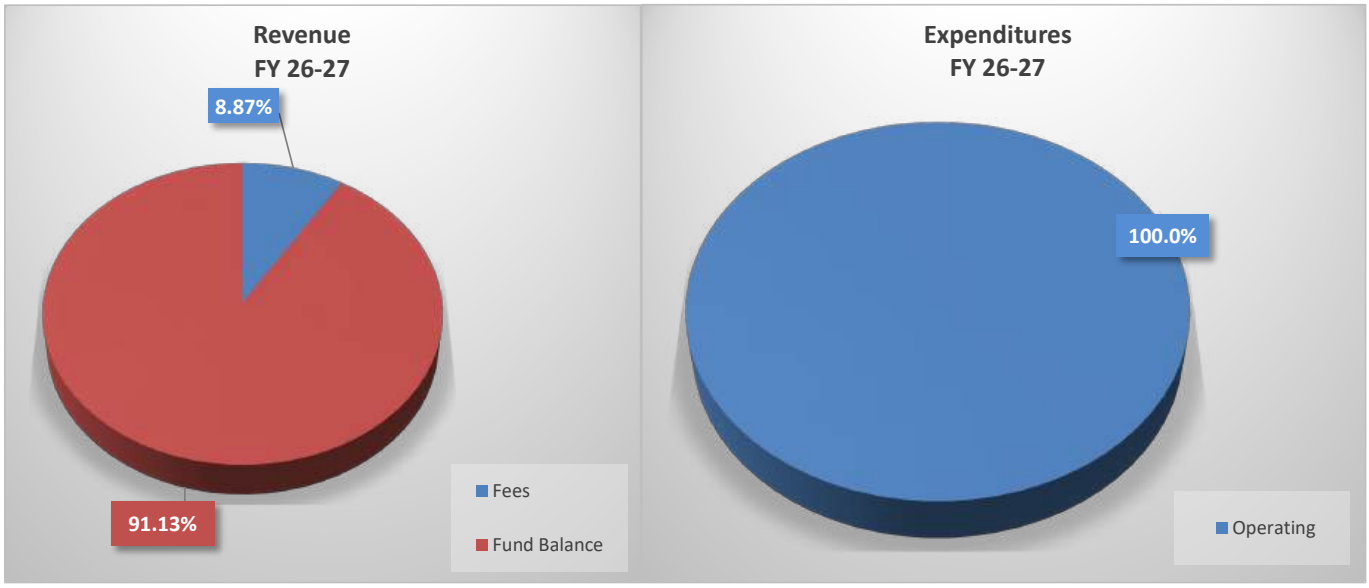


Juvenile Probation Fee
Fund 1231
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Fees	$ 17,221	$ 8,758	$ 7,882
Total Operating Revenue	17,221	8,758	7,882
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	63,246	76,717	80,974
Total Revenues, Transfers and Fund Balance	**$ 80,467**	**$ 85,474**	**$ 88,856**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	$ -
53000 Travel	-	-	$ -
54000 Operating Expend.	3,750	4,500	$8,750.00
55000 Capital Outlay	-	-	$ -
Total Expenditures	**$ 3,750**	**$ 4,500**	**$ 8,750**
Ending Fund Balance	**$ 76,717**	**$ 80,974**	**$ 80,106**

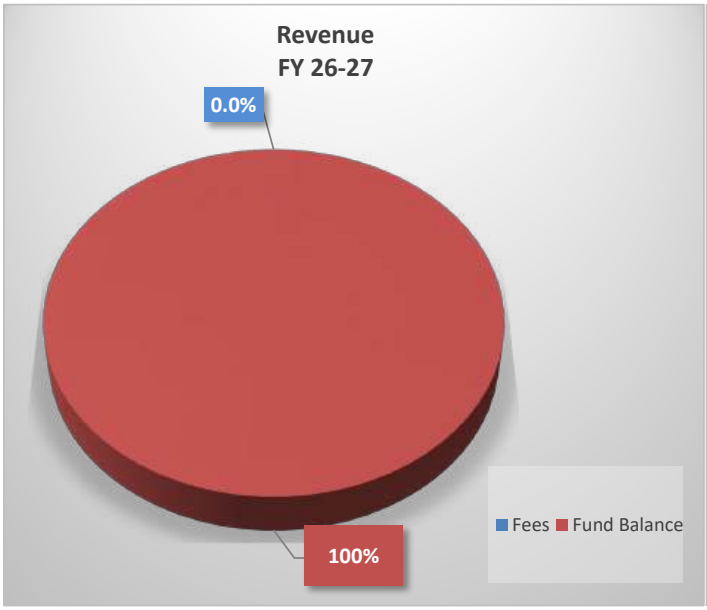


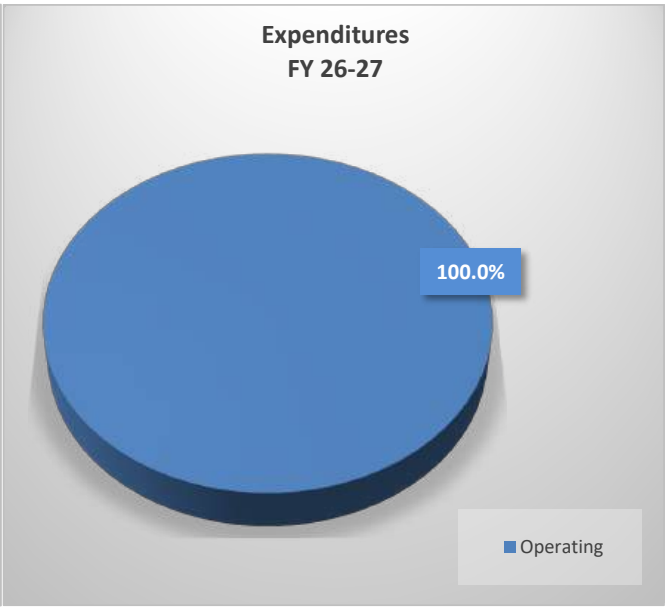
Juvenile Work Restitution
Fund 1232
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Fees	$ -	$ -	$ -
Total Operating Revenue	-	-	-
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	89,074	89,074	89,074
Total Revenues, Transfers and Fund Balance	**$ 89,074**	**$ 89,074**	**$ 89,074**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-		-
55000 Capital Outlay	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 89,074**	**$ 89,074**	**$ 89,074**



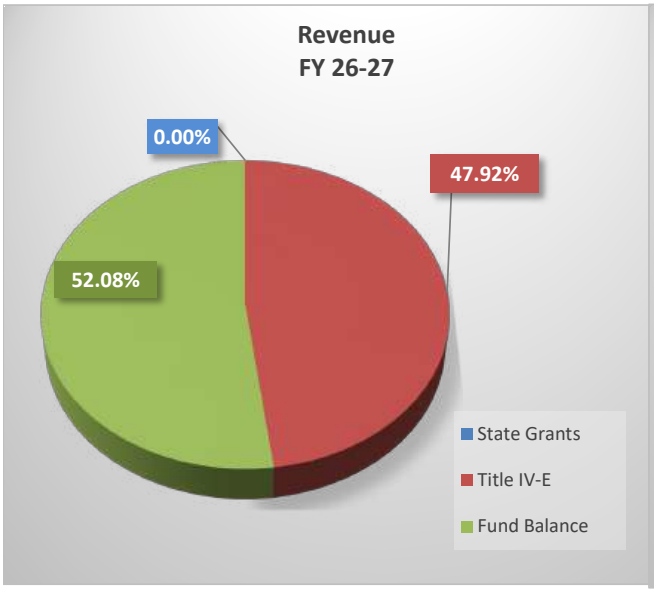


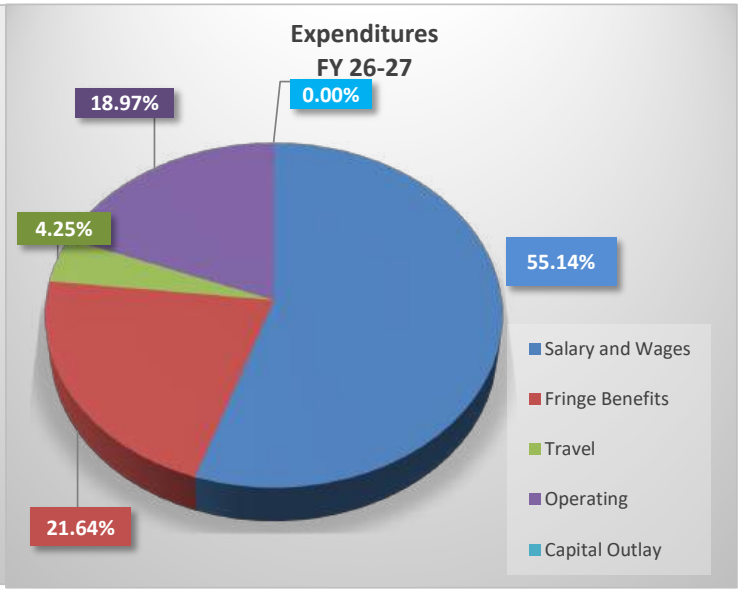
Juvenile Grant
Fund 1233
FY 2026-27

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

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
State Grants	$ -	$ -	$ -
Federal Grants	-	-	$ -
Title IV-E	340,248	323,120	$ 290,808
Stale Dated Checks	-	4,500	
Total Operating Revenue	340,248	$ 327,620	$ 290,808
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	295,435	$ 310,860	316,063
Total Revenues, Transfers and Fund Balance	**$ 635,684**	**$ 638,480**	**$ 606,871**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 169,548	$ 166,883	$ 241,320
52000 Fringe Benefits	70,696	68,937	$ 94,716
53000 Travel	855		$ 18,581
54000 Operating Expend.	53,773	86,597	$ 83,000
55000 Capital Outlay	29,952		$ -
Total Expenditures	**$ 324,824**	**$ 322,417**	**$ 437,617**
Ending Fund Balance	**$ 310,860**	**$ 316,063**	**$ 169,254**



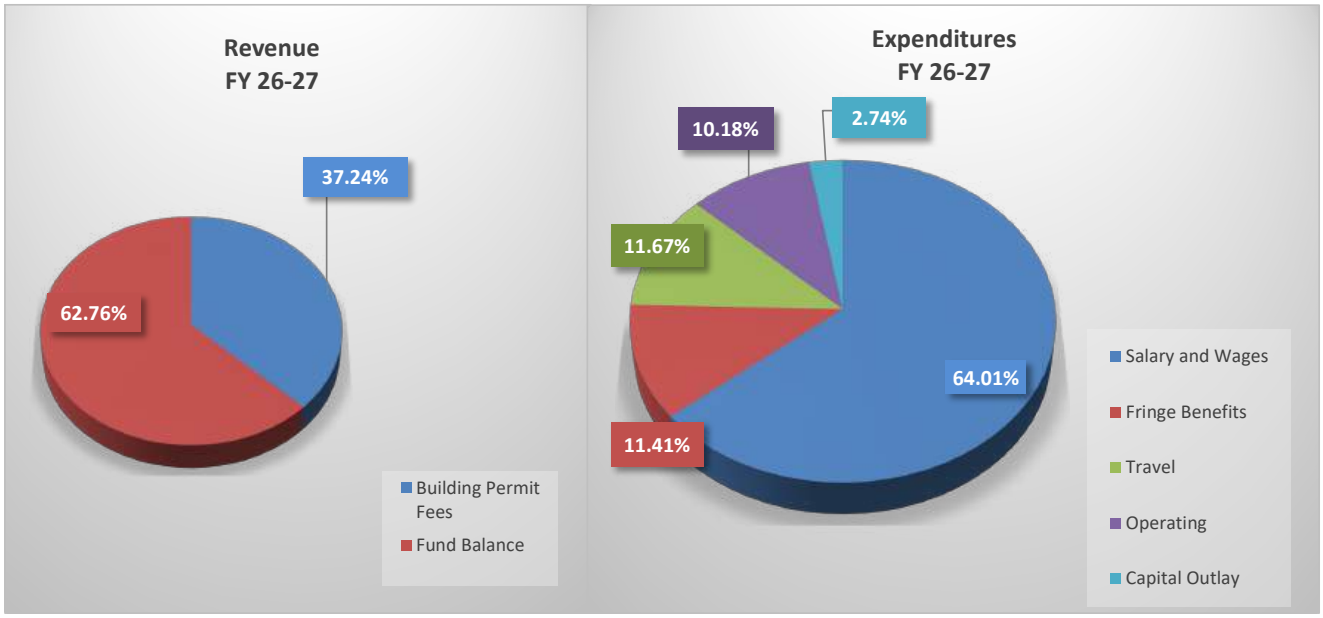


Planning Commission Fee
Fund 1240
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Building Permit Fees	$ 430,378	$ 297,525	$ 267,773
Total Operating Revenue	430,378	297,525	267,773
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	441,927	488,727	451,334
Total Revenues, Transfers and Fund Balance	**$ 872,306**	**$ 786,252**	**$ 719,106**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 222,964	$ 184,562	$279,791.05
52000 Fringe Benefits	91,666	83,541	$107,705.83
53000 Travel	34,403	30,923	$41,000.00
54000 Operating Expend.	30,811	28,515	$91,852.00
55000 Capital Outlay	3,734	7,377	$28,670.00
Total Expenditures	**$ 383,579**	**$ 334,919**	**$ 549,019**
Ending Fund Balance	**$ 488,727**	**$ 451,334**	**$ 170,087**

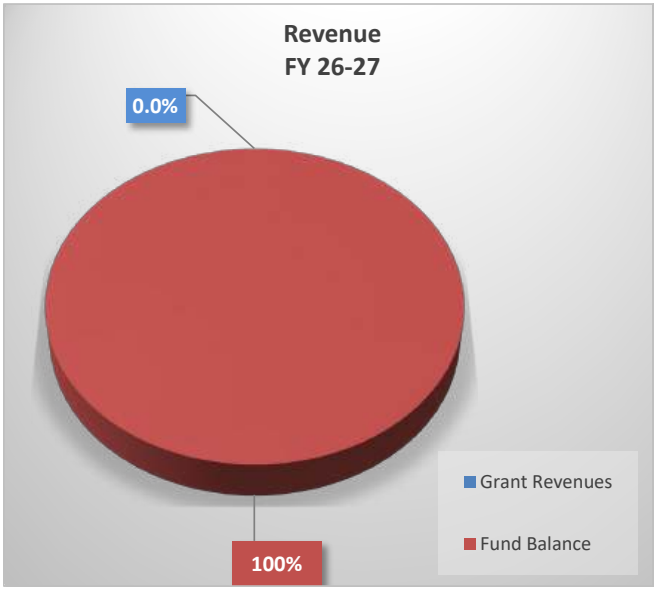


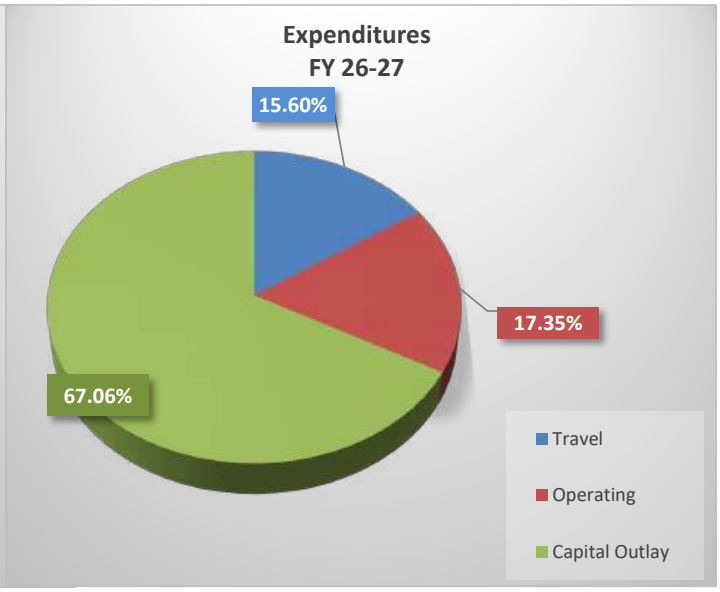
Local Emergency Planning Committee
Fund 1250
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
HMEP Grant Revenues	$ -	$ -	$ -
Total Operating Revenue	-	-	-
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	9,618	9,618	9,618
Total Revenues, Transfers and Fund Balance	**$ 9,618**	**$ 9,618**	**$ 9,618**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	$1,500.00
54000 Operating Expend.	-	-	$1,668.76
55000 Capital Outlay	-	-	$6,449.59
Total Expenditures	**$ -**	**$ -**	**$ 9,618**
Ending Fund Balance	**$ 9,618**	**$ 9,618**	**$ -**



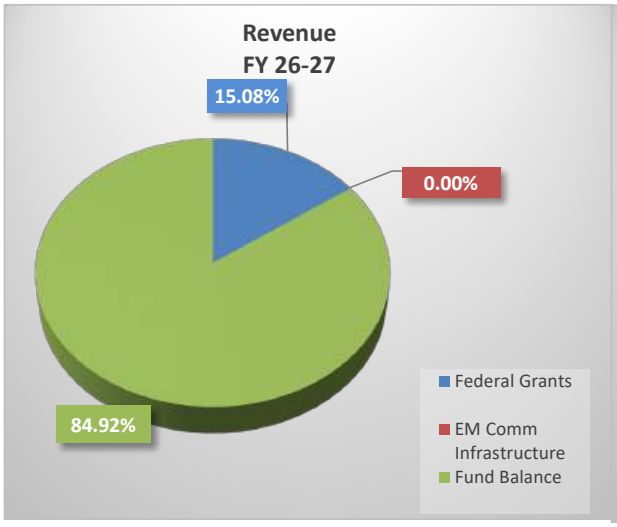


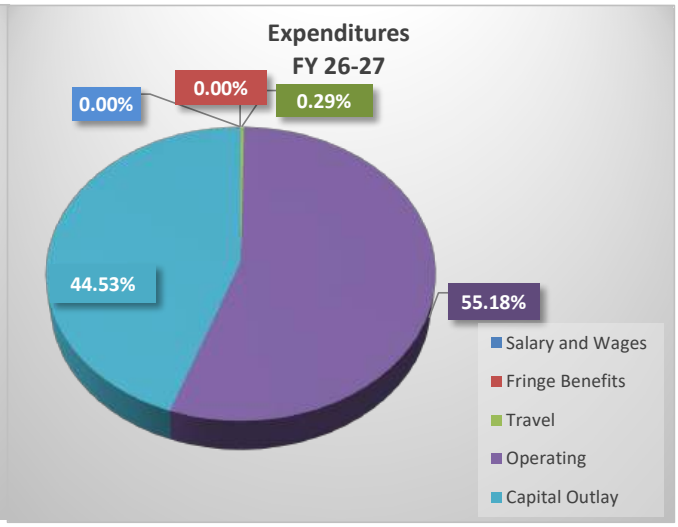
Emergency Management
Fund 1251
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Federal Grants-DPPE/Emergency Operation Plan/HMPG	$ 47,650	$ 67,279	$ 60,551
EM Comm Infrastructure	28,109	-	-
FEMA Reimb	-	-	-
Total Operating Revenue	75,759	67,279	60,551
Operating Transfers In	-		
Operating Transfers Out	-		
Budgetary Fund Balance	636,243	551,794	340,970
Total Revenues, Transfers and Fund Balance	**$ 712,002**	**$ 619,073**	**$ 401,521**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	$ -
53000 Travel	-	-	$ 943
54000 Operating Expend.	47,266	52,546	$ 181,690
55000 Capital Outlay	112,942	225,557	$ 146,622
Total Expenditures	**$ 160,208**	**$ 278,103**	**$ 329,255**
Ending Fund Balance	**$ 551,794**	**$ 340,970**	**$ 72,266**



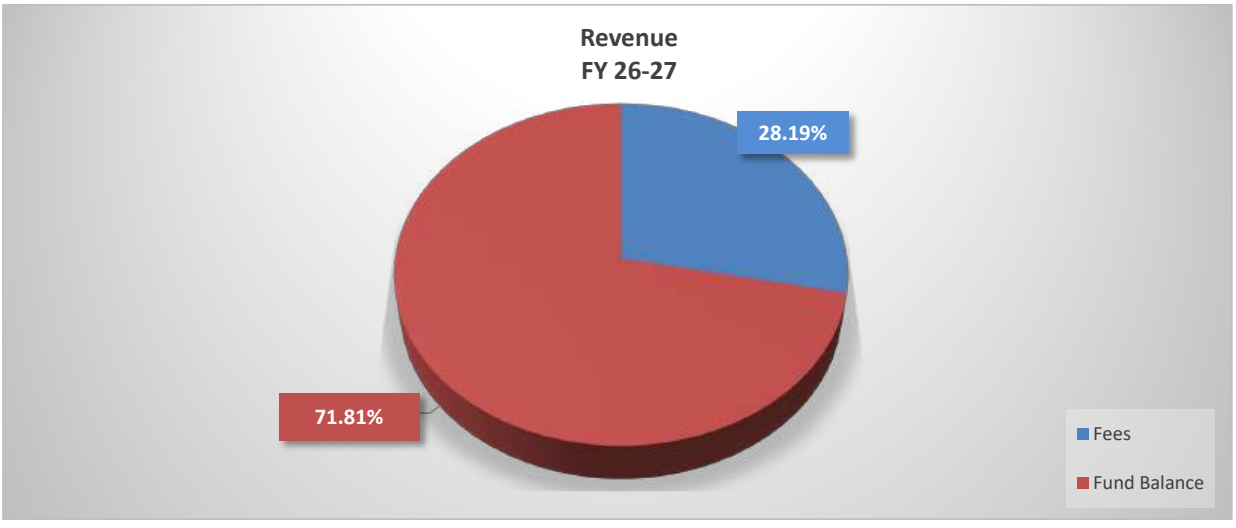


Court Services
Fund 1260
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Fees	$ 46,588	$ 61,461	$ 55,315
Total Operating Revenue	46,588	61,461	55,315
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	188,407	122,733	140,910
Total Revenues, Transfers and Fund Balance	**$ 234,995**	**$ 184,194**	**$ 196,225**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$0.00
52000 Fringe Benefits	-	-	$0.00
53000 Travel	-	-	$0.00
54000 Operating Expend.	111,150	43,284	$129,740.14
55000 Capital Outlay	1,111		$0.00
Total Expenditures	**$ 112,261**	**$ 43,284**	**$ 129,740**
Ending Fund Balance	**$ 122,733**	**$ 140,910**	**$ 66,485**

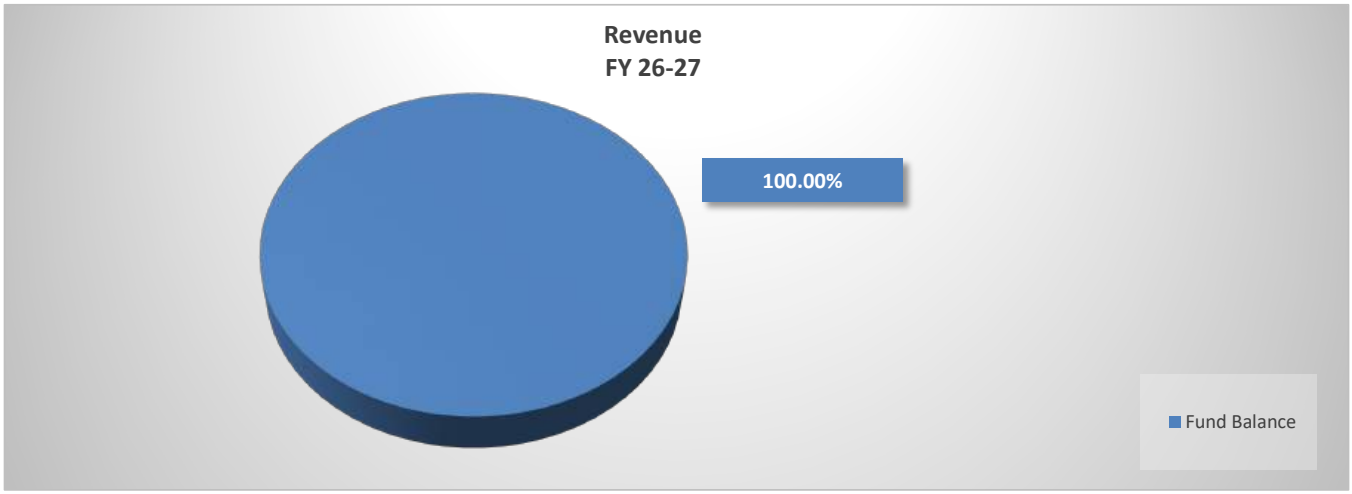


Community Sentencing
Fund 1270
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Offender Fees	$ -	$ -	$ -
State DOC Reimb.	-	-	-
Total Operating Revenue	-	-	-
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	161,448	161,448	161,448
Total Revenues, Transfers and Fund Balance	**$ 161,448**	**$ 161,448**	**$ 161,448**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$0.00
52000 Fringe Benefits	-	-	$0.00
53000 Travel	-	-	$0.00
54000 Operating Expend.	-	-	$156,447.66
55000 Capital Outlay	-	-	$5,000.00
Total Expenditures	**$ -**	**$ -**	**$161,447.66**
Ending Fund Balance	**$ 161,448**	**$ 161,448**	**$ -**

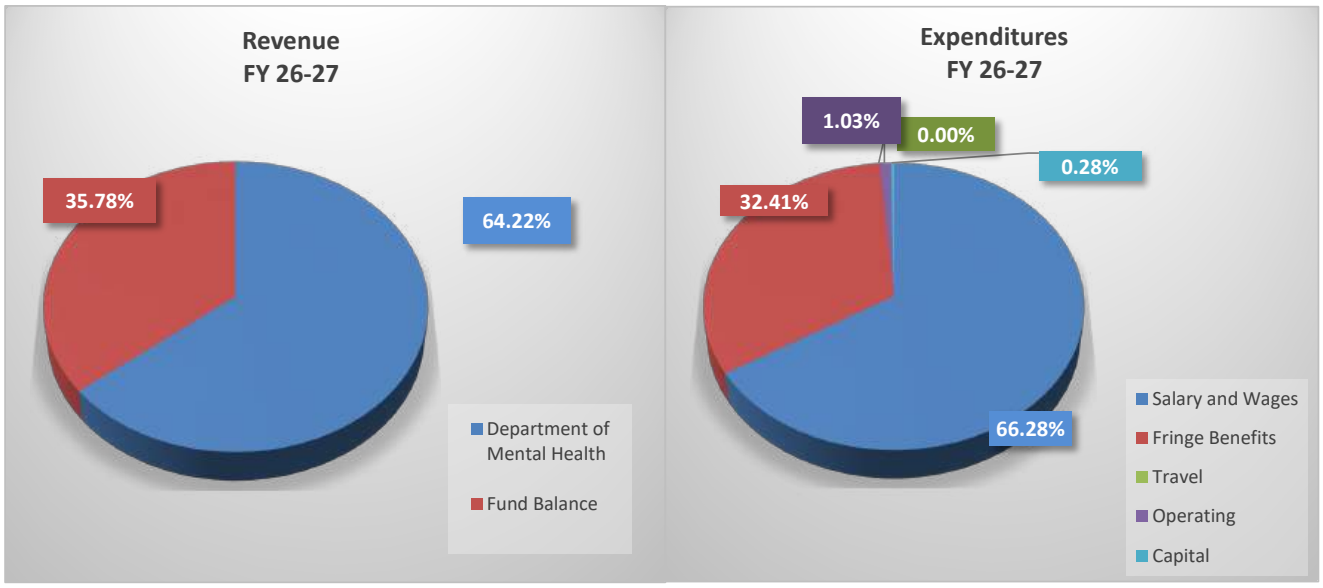


Drug Court
Fund 1280
FY 2026-27

Drug Court Fund O.S. Title 22 § 471.1
Established to account for funds received from the Oklahoma Department of Mental Health and Substance Abuse Services for the purpose of administering a drug court program.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Department of Mental Health	$ 805,137	$ 632,184	$ 568,965
Total Operating Revenue	805,137	632,184	568,965
Operating Transfers In	-		
Operating Transfers Out	-		
Budgetary Fund Balance	80,788	242,093	316,967
Total Revenues, Transfers and Fund Balance	**$ 885,925**	**$ 874,276**	**$ 885,932**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ 467,250	$ 378,852	$ 367,184
52000 Fringe Benefits	171,713	177,392	$ 179,537
53000 Travel			$ -
54000 Operating Expend.	4,484	1,065	$ 5,688
55000 Capital Outlay	386		$ 1,546
Total Expenditures	**$ 643,832**	**$ 557,309**	**$ 553,955**
Ending Fund Balance	**$ 242,093**	**$ 316,967**	**$ 331,978**



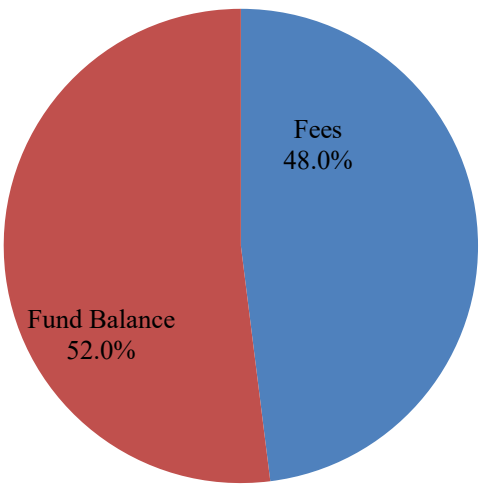
Drug Court User Fee
Fund 1281
FY 2026-27

Drug Court User Fee Fund O.S. Title 22 § 471.1
Established to account for user fees and other fees paid by offenders and donations collected in conjunction with the Drug Court program.

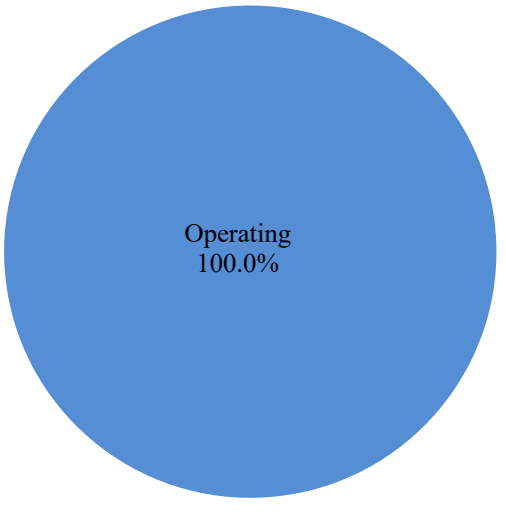
Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Fees	$ 775,278	$ 1,050,931	$ 945,838
Total Operating Revenue	775,278	1,050,931	945,838
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	398,379	625,744	1,023,821
Total Revenues, Transfers and Fund Balance	**$ 1,173,657**	**$ 1,676,675**	**$ 1,969,659**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	547,913	652,854	587,568
55000 Capital Outlay	-	-	-
Total Expenditures	**$ 547,913**	**$ 652,854**	**$ 587,568**
Ending Fund Balance	**$ 625,744**	**$ 1,023,821**	**$ 1,382,091**

Revenue FY 26-27



Expenditures FY 26-27

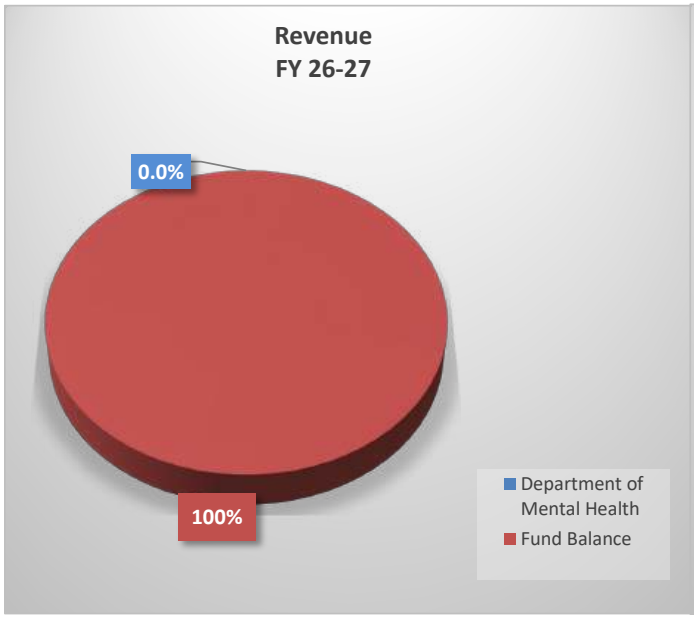


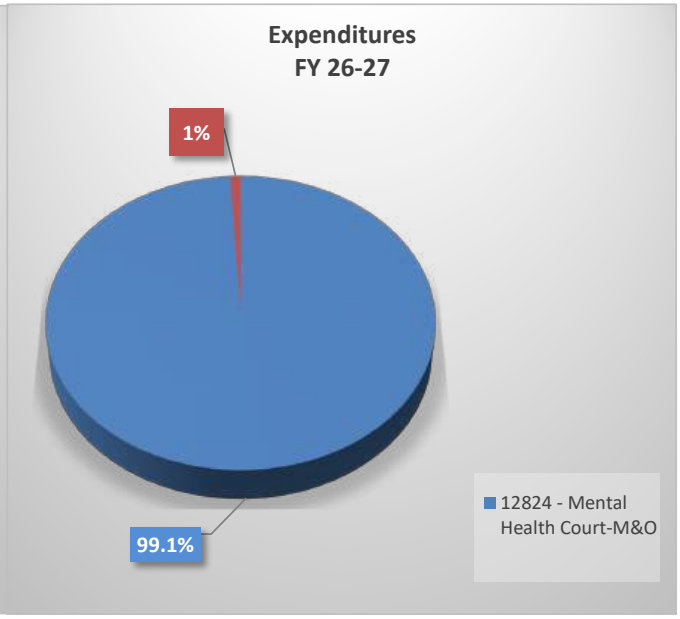
Mental Health Court
Fund 1282
FY 2026-27

Mental Health Court Fund O.S. Title 22 § 472
Established to account for funds received from the Oklahoma Department of Mental Health and Substance Abuse Services for the purpose of administering a mental health program in accordance with T. 22 O.S. §472.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Department of Mental Health	$ 5,000	$ -	$ -
Total Operating Revenue	5,000	-	-
Operating Transfers In	-		
Operating Transfers Out	-	-	-
Budgetary Fund Balance	13,632	16,949	16,949
Total Revenues, Transfers and Fund Balance	**$ 18,632**	**$ 16,949**	**$ 16,949**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ -	$ -	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	1,683		$16,799
55000 Capital Outlay	-		$150.00
Total Expenditures	**$ 1,683**	**$ -**	**$ 16,949**
Ending Fund Balance	**$ 16,949**	**$ 16,949**	**$ 0**



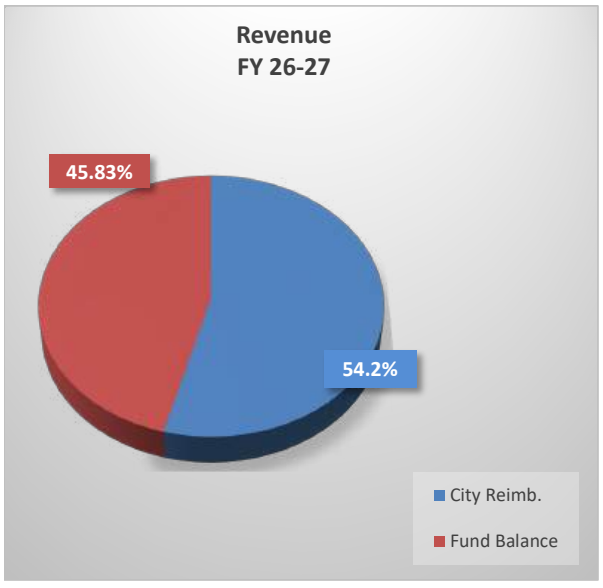


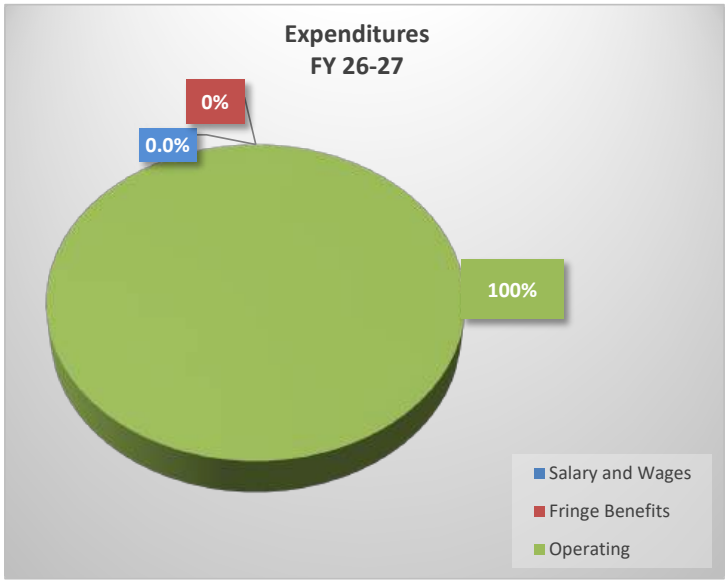
Shine Program
Fund 1290
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Shine Court Fees	$ 2,943	$ -	$ -
City And Other County Reimbursements	150,285	460,446	414,401
Donations	-	-	-
Total Operating Revenue	153,228	460,446	414,401
Operating Transfers In	-		
Operating Transfers Out			
Budgetary Fund Balance	159,837	120,881	350,619
Total Revenues, Transfers and Fund Balance	**$ 313,065**	**$ 581,327**	**$ 765,020**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	$ (2,864)		$ -
52000 Fringe Benefits	(219)		$ -
53000 Travel			$ -
54000 Operating Expend.	195,268	$ 230,708	$ 506,143
55000 Capital Outlay			$ -
Total Expenditures	**$ 192,185**	**$ 230,708**	**$ 506,143**
Ending Fund Balance	**$ 120,881**	**$ 350,619**	**$ 258,877**



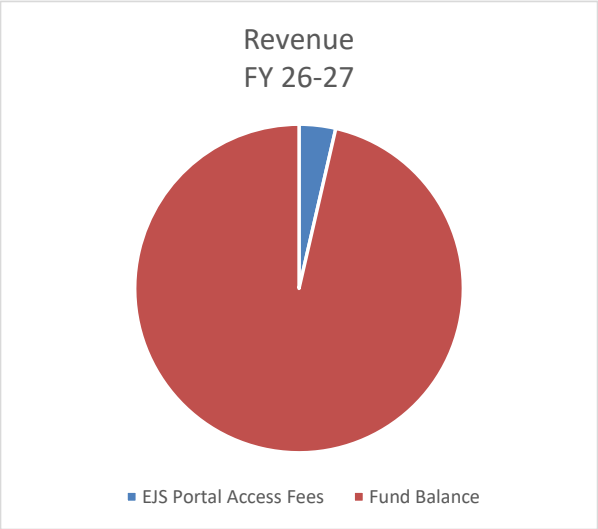


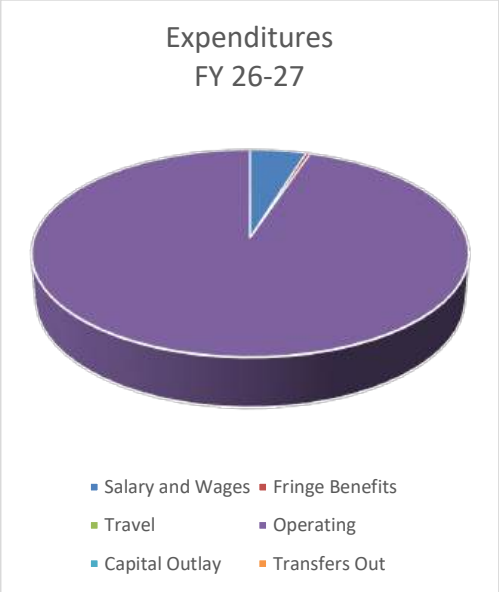
IT Special Revenue
Fund 1300
FY 2026-27

MIS Special Revenue Fund
Program established to collect funds for EJS Portal Access.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
EJS Portal Access Fees	$ 200,730	$ 1,095	$ 3,765
Total Operating Revenue	200,730	1,095	3,765
Operating Transfers In	-	-	
Operating Transfers Out		-	
Budgetary Fund Balance	-	162,571	100,901
Total Revenues, Transfers and Fund Balance	**$ 200,730**	**$ 163,666**	**$ 104,666**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	6,000	7,250	$ 5,000
52000 Fringe Benefits	459	555	$ 383
53000 Travel	-	-	$ -
54000 Operating Expend.	31,700	54,960	$ 99,284
55000 Capital Outlay	-	-	$ -
Total Expenditures	**$ 38,159**	**$ 62,765**	**$ 104,667**
Ending Fund Balance	**$ 162,571**	**$ 100,901**	**$ (0)**



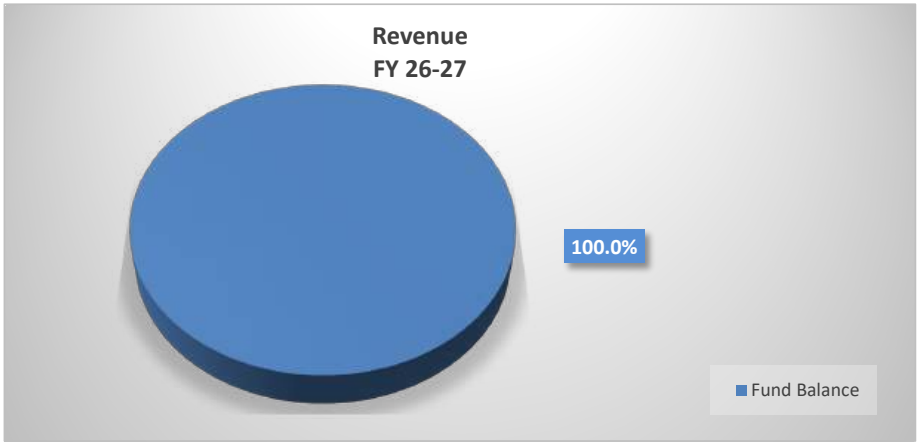


Special Projects Fund
Fund 1400
FY 2026-27

Special Projects Fund
This fund was initially established to account for the funds received from the Coronavirus Relief Fund established by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act-O.S. Title 19 § 339). Currently, the Special Projects Fund is used to account for various state and federal grants administered by the county.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
U.S. Treasury	$ -	$ -	$ -
Interest Income	2,156,723	2,822,708	
Total Operating Revenue	2,156,723	2,822,708	-
Operating Transfers In	-	-	
Operating Transfers Out	-		
Budgetary Fund Balance	1,226,338	1,856,723	1,802,913
Total Revenues, Transfers and Fund Balance	**$ 3,383,061**	**$ 4,679,431**	**$ 1,802,913**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	-	-	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	1,526,338	2,876,518	1,802,913
55000 Capital Outlay	-	-	-
Total Expenditures	**$ 1,526,338**	**$ 2,876,518**	**$ 1,802,913**
Ending Fund Balance	**$ 1,856,723**	**$ 1,802,913**	**$ (0)**

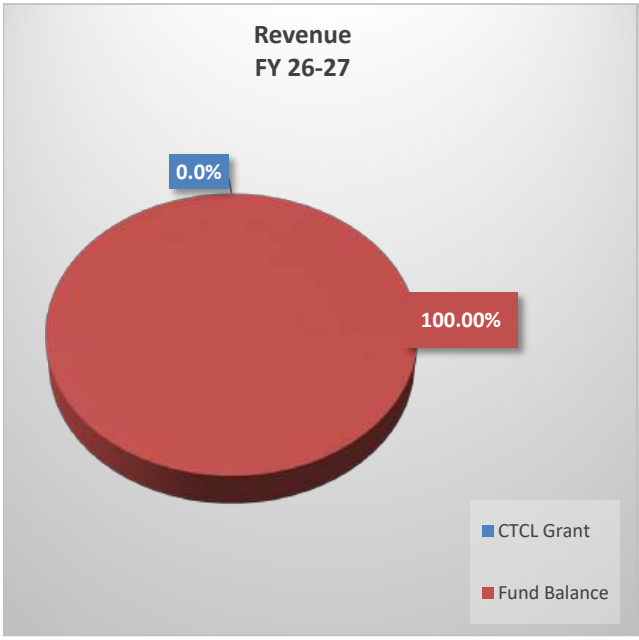


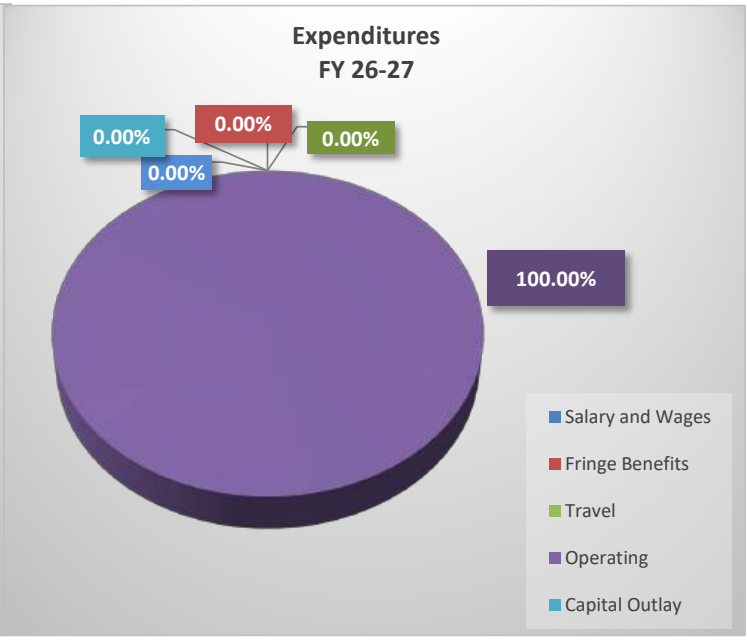
Election Board-COVID 19
Fund 1410
FY 2026-27

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).

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
CTCL Grant	$ -	$ -	$ -
Interest Income	-	-	
Total Operating Revenue	-	-	-
Operating Transfers In	-		
Operating Transfers Out			
Budgetary Fund Balance	12,978	12,978	12,978
Total Revenues, Transfers and Fund Balance	**$ 12,978**	**$ 12,978**	**$ 12,978**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted Budget FY 2026-27
51000 Salary and Wages	-	-	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	12,978
55000 Capital Outlay	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ 12,978**
Ending Fund Balance	**$ 12,978**	**$ 12,978**	**$ -**



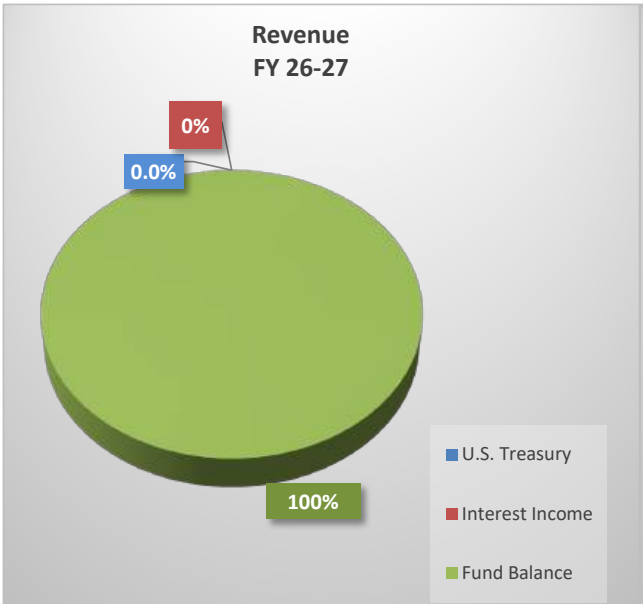


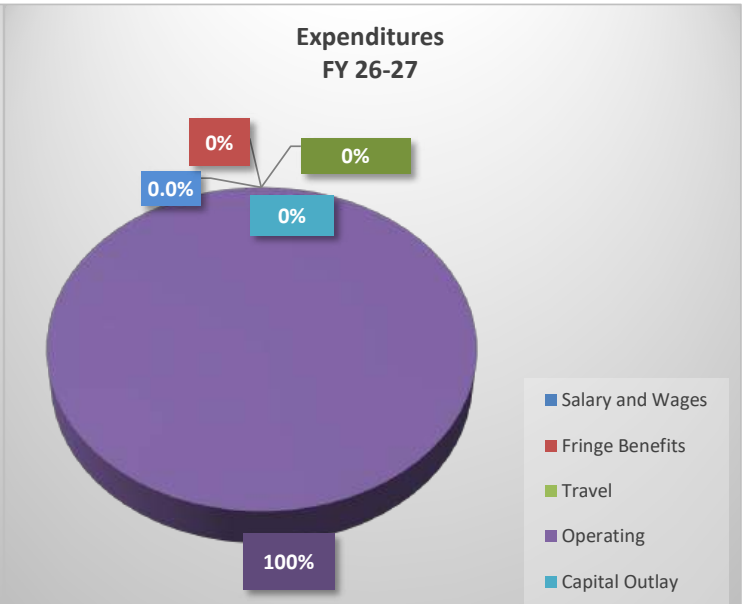
American Rescue Plan
Fund 1415
FY 2026-27

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 Of 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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
U.S. Treasury	$ -	$ 1,817,580	-
Interest Income	-	-	-
Total Operating Revenue	-	1,817,580	-
Operating Transfers In	-		
Operating Transfers Out			
Budgetary Fund Balance	76,676,316	51,926,035	16,567,316
Total Revenues, Transfers and Fund Balance	**$ 76,676,316**	**$ 53,743,615**	**$ 16,567,316**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Estimated Budget FY 2026-27
51000 Salary and Wages	6,588.54	-	$ -
52000 Fringe Benefits	474.38	-	-
53000 Travel	0.00	-	-
54000 Operating Expend.	13,956,990.43	4,773,186	16,567,316
55000 Capital Outlay	10,786,227.40	32,403,113	-
Total Expenditures	**$ 24,750,281**	**$ 37,176,299**	**$ 16,567,316**
Ending Fund Balance	**$ 51,926,035**	**$ 16,567,316**	**$ - **





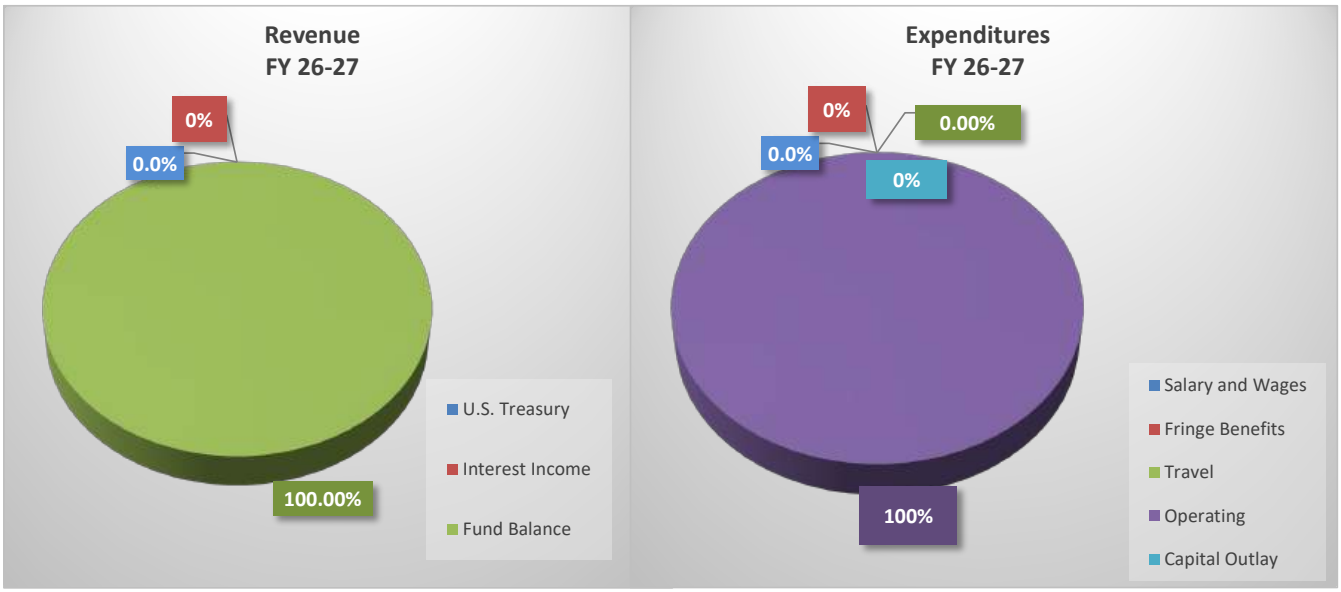
ARPA-LATCF
Fund 1420
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
U.S. Treasury	$ -	$ 50,000	$ -
Interest Income	-	-	-
Total Operating Revenue	-	50,000	-
Operating Transfers In	-		
Operating Transfers Out	-		
Budgetary Fund Balance	100,000	50,000	89,024
Total Revenues, Transfers and Fund Balance	**$ 100,000**	**$ 100,000**	**$ 89,024**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Estimated Budget FY 2026-27
51000 Salary and Wages	-	-	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	70,000	10,976	89,024
55000 Capital Outlay	-	-	-
Total Expenditures	**$ 70,000**	**$ 10,976**	**$ 89,024**
Ending Fund Balance	**$ 30,000**	**$ 89,024**	**$ - **

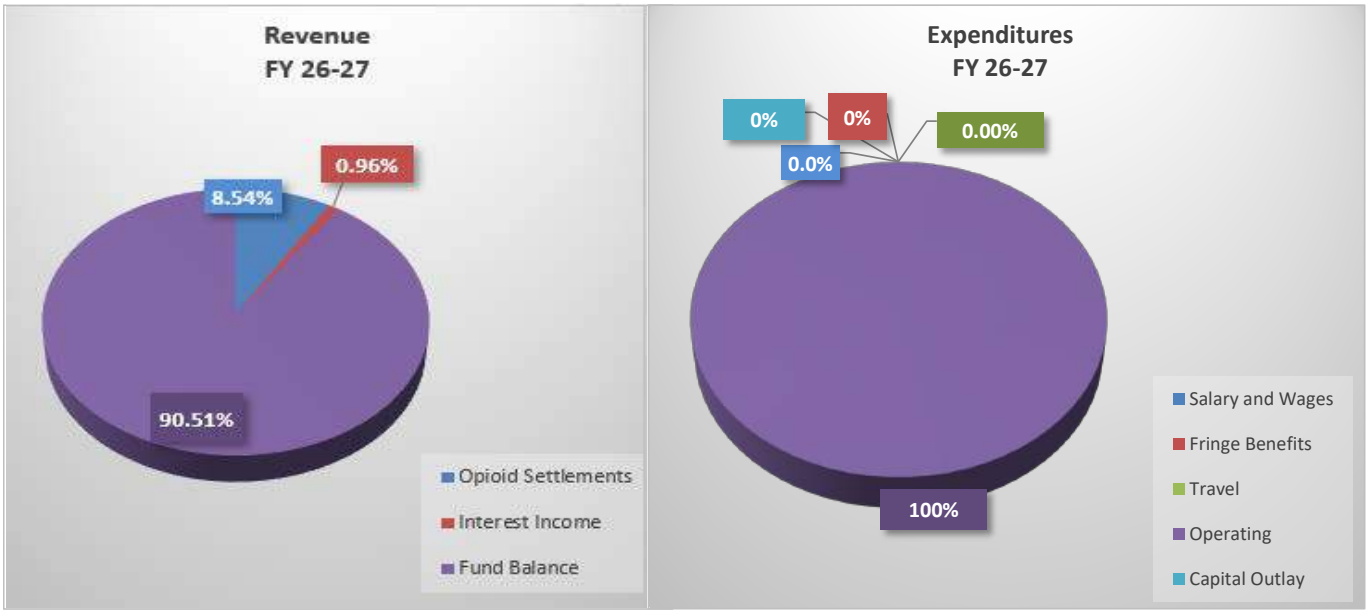


Opioid/JUUL Settlement
Fund Fund 1500
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Opioid Settlements	$ 567,057	$ 366,044	$ 329,440
JUUL Settlements	137,753	40,956	$ 36,860
Interest Income	6,875	103,462	$ 93,116
Total Operating Revenue	711,684	510,462	459,416
Operating Transfers In	-		
Operating Transfers Out			
Budgetary Fund Balance	2,598,479	3,310,163	3,492,131
Total Revenues, Transfers and Fund Balance	**$ 3,310,163**	**$ 3,820,625**	**$ 3,951,547**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Estimated Budget FY 2026-27
51000 Salary and Wages	-	-	$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	328,494	3,951,547
55000 Capital Outlay	-	-	-
Total Expenditures	**$ -**	**$ 328,494**	**$ 3,951,547**
Ending Fund Balance	**$ 3,310,163**	**$ 3,492,131**	**-**

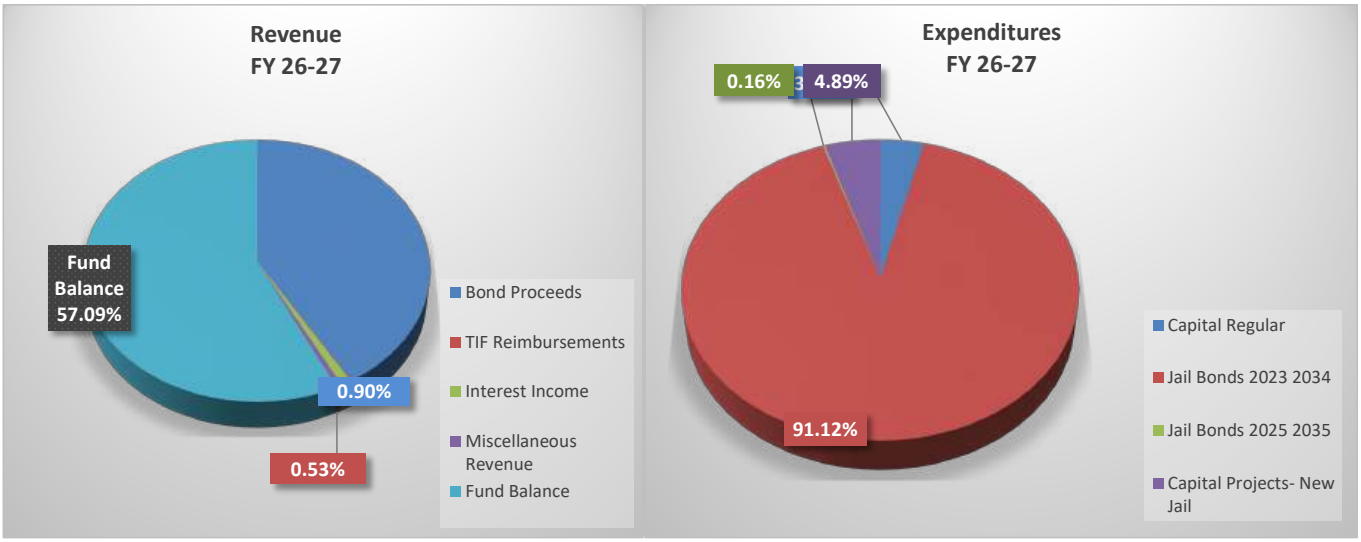


Capital Projects

Fiscal Year 2026-2027

Capital Projects
Budget Summary
FY 2026-27

	Actual FY 2024-25	Estimated Actual FY 2025-26	Adopted and Estimated FY 2026-27
Beginning Fund Balance	$ 65,204,335	$ 59,682,006	$ 265,717,747
Revenue			
Bond Proceeds	$ -	$ 214,075,127	$ 192,667,614
Oklahoma Department of Commerce	-	-	-
FEMA	-	-	-
Sale of Capital Assets	-		
TIF Reimbursements	2,050,127	452,992	407,693
Miscellaneous Revenue	430,873	2,707,222	2,473,285
Interest Income	2,636,816	4,652,016	4,186,814
Total Revenue	**$ 5,117,816**	**$ 221,887,357**	**$ 199,735,407**
Total Transfers (Net)	5,750,000	5,800,000	442,769
Total Resources	**$ 76,072,150**	**$ 287,369,362**	**$ 465,895,922**
Expenditures			
Capital - Regular	$ 1,347,938	$ 2,131,195	$ 442,769
Capital - Districts	-	-	-
Tinker Clearing I	-	-	-
Tinker Clearing II	-	-	-
County Bonds 2008	-	-	-
Jail Bonds 2023 2034	14,984,733	18,873,329	10,516,943
Jail Bonds 2025 2035	-	20,000	18,000
Jail Facility	-	-	-
Sale of Property	-	-	-
Capital Projects-New Jail	44,050	627,091	564,382
Total Expenditures	**$ 16,376,721**	**$ 21,651,616**	**$ 11,542,094**
Ending Fund Balance	**$ 59,695,430**	**$ 265,717,747**	**$ 454,353,828**



Capital Improvement-Regular Fund
2010 FY 2026-27

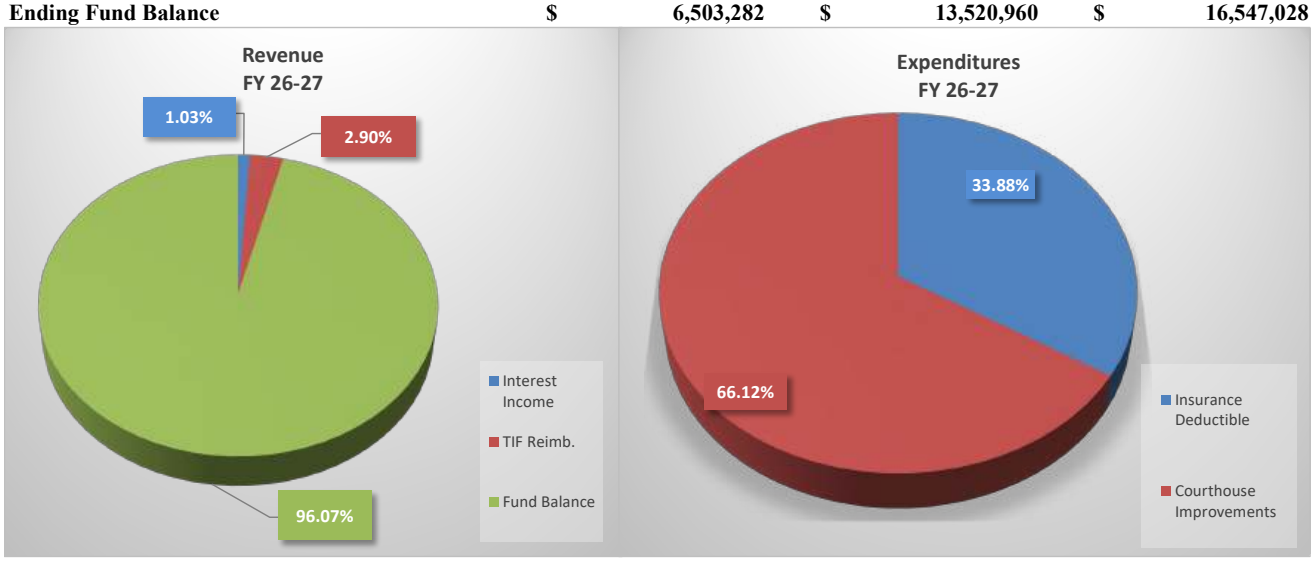
Capital Project-Regular Fund O.S. Title 19 § 1409
Major capital improvements financed by general obligation bonds, capital grants or contributions shall use a capital projects fund budget. All capital improvement projects to County owned buildings are budgeted and paid from the Capital Project-Regular fund.

Revenue	Actual Revenue FY 2024-25	Estimated Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Interest Income	$ 241,847	$ 161,211	$ 145,090
TIF Reimbursements	2,050,127	452,992	$ 407,693
Misc Reimb	-	2,748,095	$ 2,473,285
Total Operating Revenue	2,291,974	3,362,298	3,026,068
Operating Transfers In	250,000	5,800,000	442,769
Operating Transfers Out	-	-	-
Budgetary Fund Balance	5,309,245	6,489,858	13,520,960
Total Revenues, Transfers and Fund Balance	**$ 7,851,220**	**$ 15,652,156**	**$ 16,989,797**

Expenditures	Actual Expenditures FY 2024-25	Estimated Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
Facilities			
Capital Projects- as needed	$ 19,128	$ 20,365	
Insurance Deductible & Depreciation	$ -		$ 150,000
Annex:			
Annex Temporary 6th Floor Relocation	-	-	
Annex bathroom flooring	-	-	
Annex & courthouse snack area	-	-	
DA Badget Access	-	-	
Annex carpet	-	-	
Sixth floor restoration	-		
Juvenile:			
Replace cell doors in dayroom	-		
Brick Tuck and Window Seal	-		
Social services buildout at JJC	-	-	
Waiting/Lobby addition	-	-	
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	57,779	410,713	
3rd Floor Judicial chambers	6,236	353	
Carpet	8,400	3,550	
Courthouse elevator modernization	42,814	-	
Jail elevator	-		
Courthouse Security Improvement	517,152	-	
Courthouse roof repair	-	-	
Courthouse elevators repair	-	-	
Courthoouse Immprovements MOU	246,892	151,964	$ 292,769
2025 OK County Courthouse Flood	-	281,866	
Assessor:			
Assessor Space Reorganization		23,800	
Total Facilities Projects	**$ 898,400**	**$ 892,612**	**$ 442,769**

Capital Improvement-Regular Fund
2010 FY 2026-27

Techology Projects	-	-	
TIF - County Annex	161,313	189,163	-
TIF - Revolving	7,013	17,213	-
TIF - 2A	281,212	1,032,207	-
Total Expenditures	**$ 1,347,938**	**$ 2,131,195**	**$ 442,769**
Ending Fund Balance	**$ 6,503,282**	**$ 13,520,960**	**$ 16,547,028**



Capital Projects-Budget Detail 2010
FY 2026-27

Facilities	Requested	Adopted Budget
Capital Projects - as needed	$ -	$ -
Courthouse		
Courthouse Improvements MOU	292,769	292,769
Insurance Deductible		
Insurance deductible and depreciation	150,000	150,000
Grand Total Facilities	**$ 292,769**	**$ 292,769**

Technology

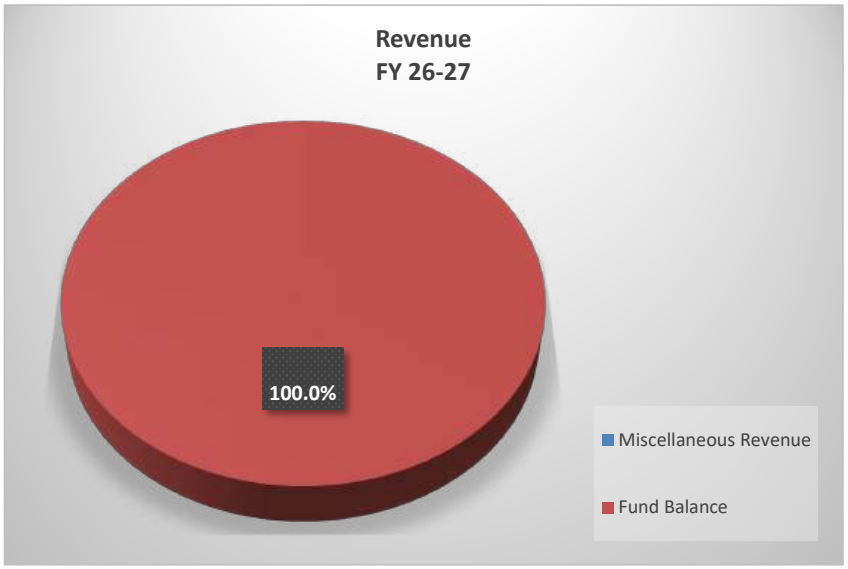
Total Technology	**$ -**	**$ -**
Grand Total Insurance Deductible	**$ 150,000**	**$ 150,000**
Grand Total Capital Projects	**$ 442,769**	**$ 442,769**

Capital Improvement-District
Fund 2020
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Miscellaneous Revenue	$ -	$ -	$ -
Federal Reimb - Bridge Project	-	-	-
Total Operating Revenue	-	-	-
Operating Transfers In	-		
Operating Transfers Out	-		
Budgetary Fund Balance	474,489	474,489	474,489
Total Revenues, Transfers and Fund Balance	**$ 474,489**	**$ 474,489**	**$ 474,489**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
Special Road Projects	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 474,489**	**$ 474,489**	**$ 474,489**

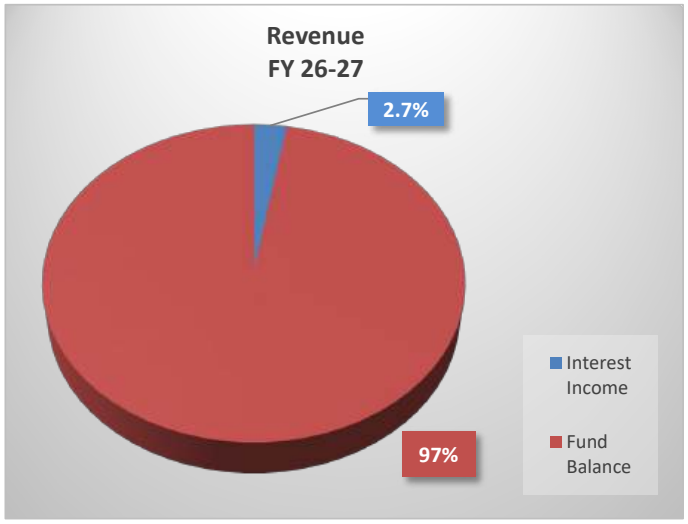


Capital Improvement-Tinker
Fund 2030
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Interest Income	$ 35,542	$ 25,893	$ 23,304
Miscellaneous	-	-	-
Sale of Capital Assets	-	-	-
Total Operating Revenue	35,542	25,893	23,304
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	764,553	800,095	825,988
Total Revenues, Transfers and Fund Balance	**$ 800,095**	**$ 825,988**	**$ 849,292**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
55000 Capital Outlay	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 800,095**	**$ 825,988**	**$ 849,292**

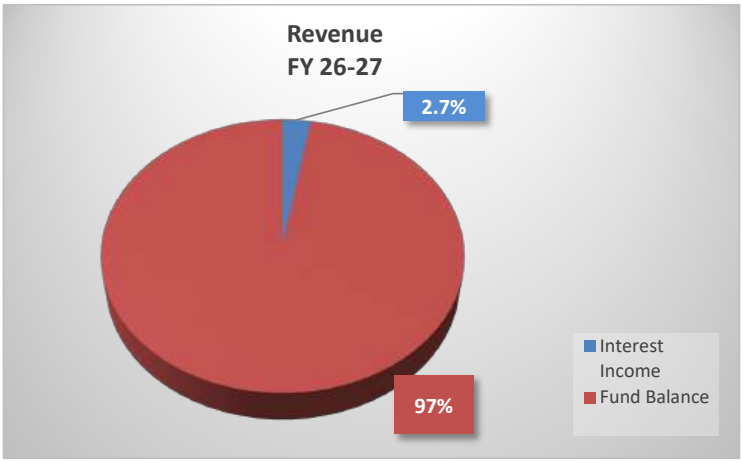


Tinker Clearing 2002
Fund 2031
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Interest Income	$ 118,456	$ 111,670	$ 100,503
Miscellaneous	390,000	-	-
Total Operating Revenue	508,456	111,670	100,503
Operating Transfers In	4,000,000		
Operating Transfers Out	(4,000,000)		
Budgetary Fund Balance	2,945,958	3,454,414	3,566,084
Total Revenues, Transfers and Fund Balance	**$ 3,454,414**	**$ 3,566,084**	**$ 3,666,587**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
Administrative Cost	$ -	$ -	$ -
Land Acquisition and Clearing Cost	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 3,454,414**	**$ 3,566,084**	**$ 3,666,587**

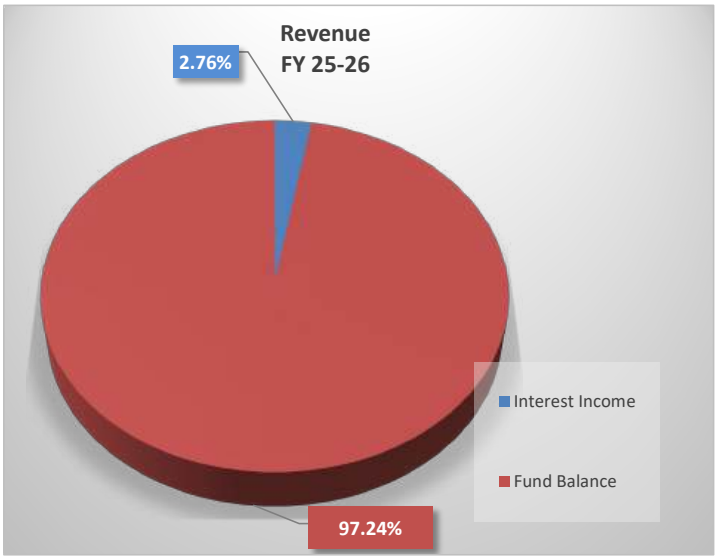


County Bonds 2008
Fund 2032
FY 2026-27

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 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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Oklahoma Department of Commerce	$ -		-
FEMA	-	-	-
Interest Income	49,538	44,228	39,806
Total Revenue	49,538	44,228	39,806
Operating Transfers In	2,000,000	-	-
Operating Transfers Out	(2,000,000)	-	-
Budgetary Fund Balance	1,309,743	1,359,281	1,403,509
Total Revenues, Transfers and Fund Balance	**$ 1,359,281**	**$ 1,403,509**	**1,443,315**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
Flood Control-Crutcho	$ -	$ -	-
Flood Control-Deer Creek	-	-	-
County Building Projects			-
Sale of Material-GM Plant	-	-	-
County Bonds/Admin	-		-
Total Expenditures	**$ -**	**$ -**	**-**
Ending Fund Balance	**$ 1,359,281**	**$ 1,403,509**	**1,443,315**

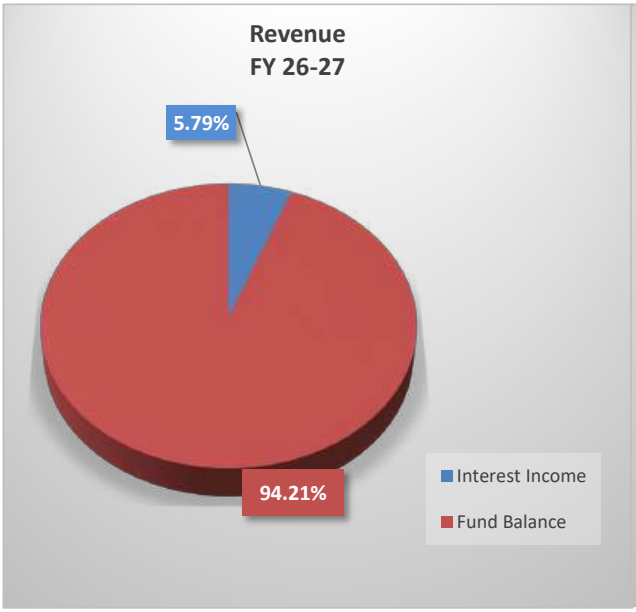


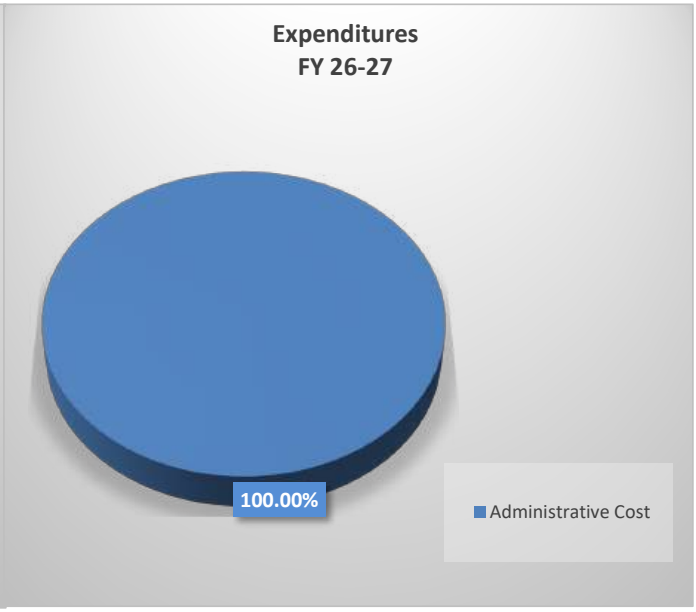
Jail Bonds 2023
Fund 2034
FY 2026-27

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 governemental 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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Bond Proceeds	$ -	$ -	-
Miscellaneous	-	-	-
Interest Income	1,708,505	827,126	744,414
Total Revenue	1,708,505	827,126	744,414
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	43,430,107	30,153,880	12,107,676
Total Revenues, Transfers and Fund Balance	**$ 45,138,613**	**$ 30,981,006**	**12,852,090**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
Capital Outlay	$ -	7,187,837	
Land Acquisition and Clearing Cost	-		
New County Jail			
Administrative Cost	14,984,733	11,685,492	10,516,943
Total Expenditures	**$ 14,984,733**	**$ 18,873,329**	**10,516,943**
Ending Fund Balance	**$ 30,153,880**	**$ 12,107,676**	**2,335,147**



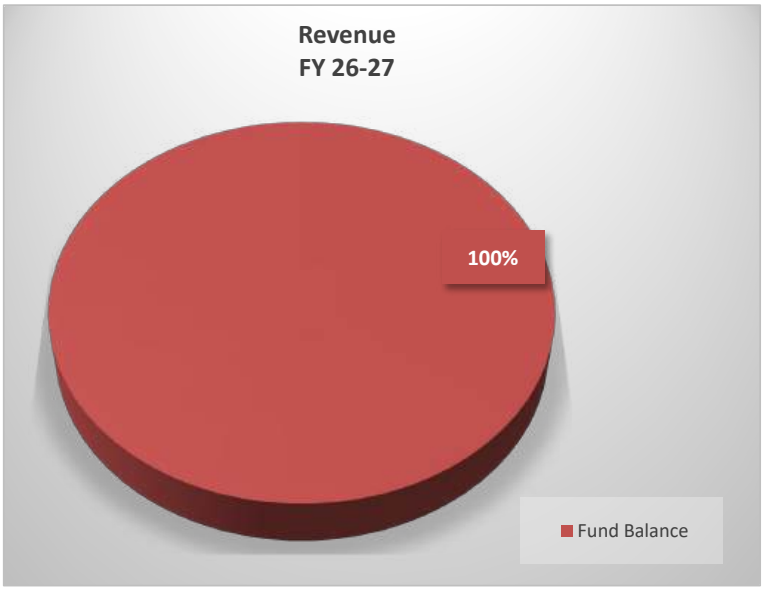


Jail Facility
Fund 2040
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Sales Tax	$ -		-
Total Operating Revenue	-	-	-
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	8,694	8,694	8,694
Total Revenues, Transfers and Fund Balance	**$ 8,694**	**$ 8,694**	**$ 8,694**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
Capital Outlay	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 8,694**	**$ 8,694**	**$ 8,694**

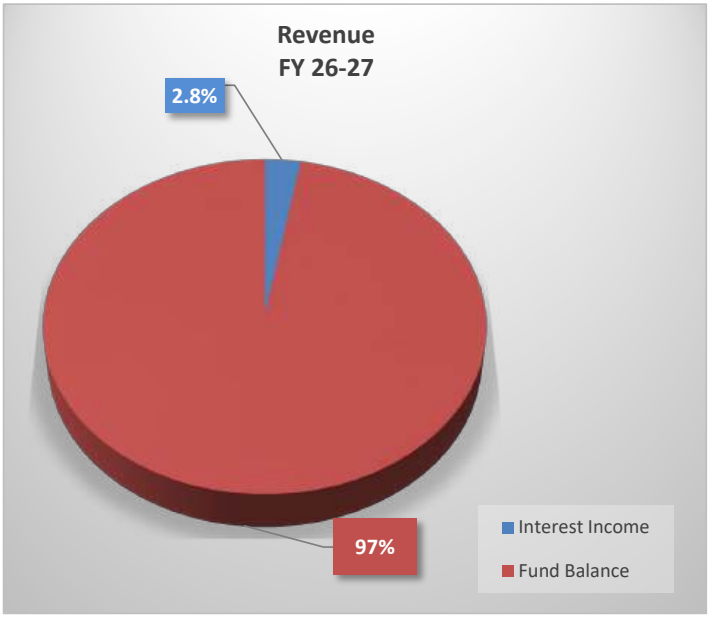


Sale of Property Proceeds
Fund 2050
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Interest Income	$ 415	$ 302	$ 272
Miscellaneous Revenue	-	-	-
Total Operating Revenue	415	302	272
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	8,735	9,150	9,453
Total Revenues, Transfers and Fund Balance	**$ 9,150**	**$ 9,453**	**$ 9,725**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
Capital Outlay	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 9,150**	**$ 9,453**	**$ 9,725**

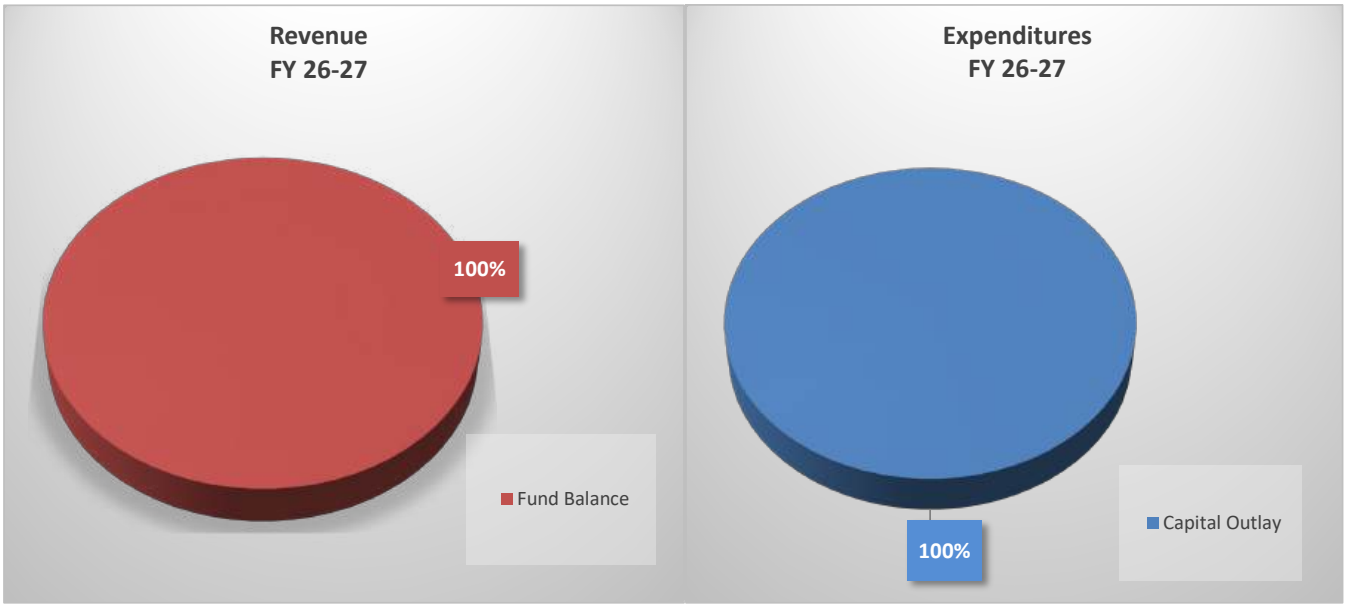


Capital Project New Jail
Fund 2080
FY 2026-27

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.

Revenue	Actual Revenue FY 2024-25	Estimated Actual Revenues FY 2025-26	Adopted and Estimated Budget FY 2026-27
Interest Income	$ 482,513	$ 495,764	446,188
Miscellaneous Revenue	40,873	(40,873)	-
Total Revenue	523,385	454,892	446,188
Operating Transfers In	5,500,000	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	10,952,810	16,932,145	16,759,945
Total Revenues, Transfers and Fund Balance	**$ 16,976,195**	**$ 17,387,037**	**17,206,133**

Expenditures	Actual Expenditures FY 2024-25	Estimated Actual Expenditures FY 2025-26	Adopted and Estimated Budget FY 2026-27
55000 Capital Outlay	-	627,091	564,382
Administrative Costs	44,050		
Total Expenditures	**$ 44,050**	**$ 627,091**	**564,382**
Ending Fund Balance	**$ 16,932,145**	**$ 16,759,945**	**16,641,751**



Debt Service

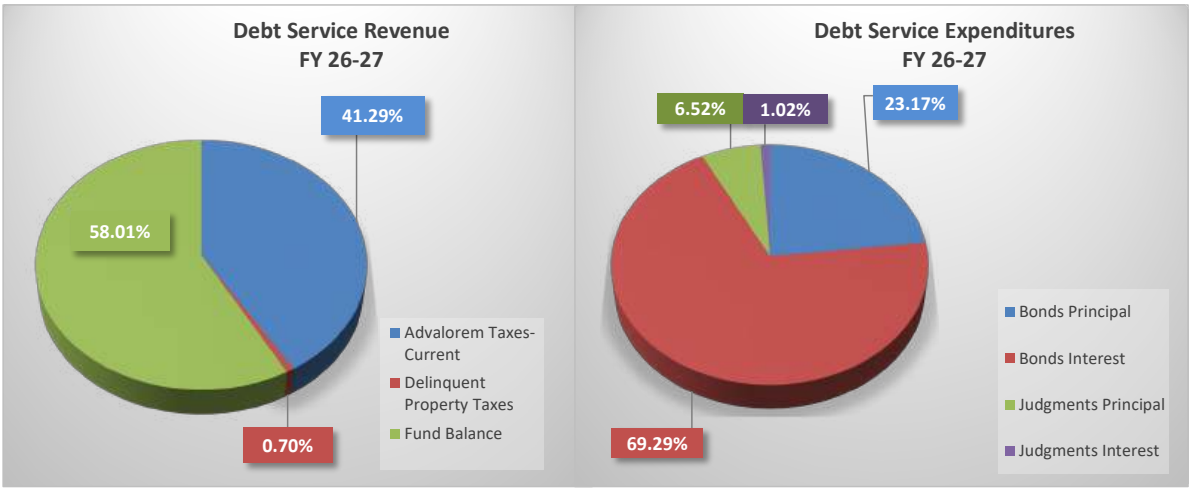
Fiscal Year 2026-2027

Debt Service (County Sinking)
Fund 3010
FY 2026-27

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.

Revenue	Actual Revenue 2024-25	Estimated Actual Revenues 2025-26	Adopted and Estimated Budget 2026-27
Ad Valorem Tax - Current	$ 7,740,789	$ 8,615,477	$ 9,079,469
Ad Valorem Tax - Prior	317,983	172,208	154,987
Miscellaneous Property Taxes	56,529	8,836,747	7,953,073
Total Property Taxes	8,115,302	17,624,432	17,187,529
Interest Income	236,285	308,556	277,700
Total Operating Revenue	8,351,587	17,932,988	17,465,229
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	3,616,159	2,863,459	12,755,766
Total Revenues, Transfers and Fund Balance	**$ 11,967,746**	**$ 20,796,447**	**$ 30,220,995**

Expenditures	Actual Expenditures 2024-25	Estimated Actual Expenditures 2025-26	Adopted Budget 2026-27
Bonds			
Principal	$ 5,000,000	$ 5,000,000	$ 5,000,000
Interest	1,737,500	1,537,500	14,953,000
Total Bond Payments	6,737,500	6,537,500	19,953,000
Judgments			
Principal	$2,007,612.36	$1,320,946	$1,405,946
Interest	$359,174.66	182,235	219,838
Total Judgment Payments	2,366,787	1,503,181	1,625,784
Total Expenditures	**$ 9,104,287**	**$ 8,040,681**	**$ 21,578,784**
Ending Fund Balance	**$ 2,863,459**	**$ 12,755,766**	**$ 8,642,211**



SERIES 2023 BONDS
Jail Bonds 2023
New Oklahoma County Jail Construction

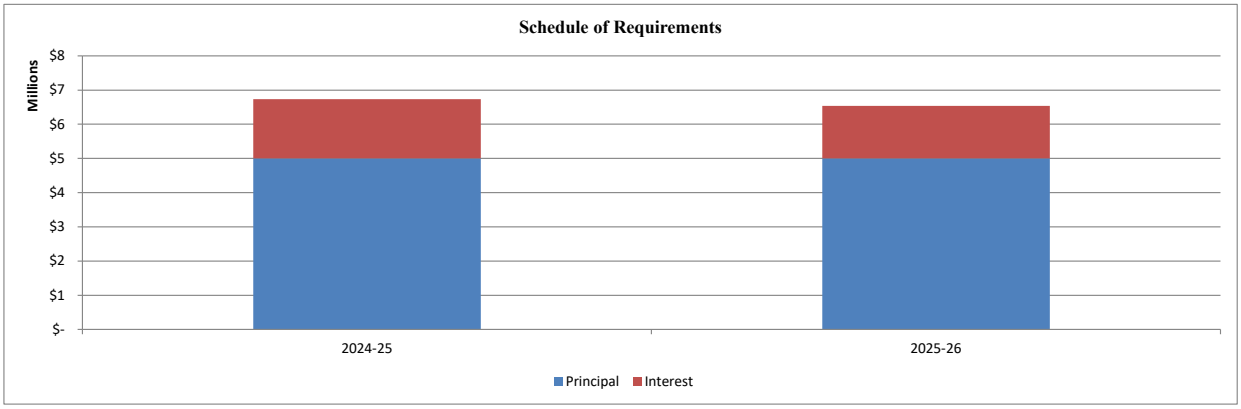
Payment Date	Principal	Coupon	Interest	Debt Service	FY Total	Principal Balance	
05/02/23						**$ 45,000,000.00**	**22-23**
05/01/24	**$ -**		**$ 1,737,500.00**	**$ 1,737,500.00**	**1,737,500.00**	**$ 45,000,000.00**	**23-24**
11/01/24			868,750.00	868,750.00			
05/01/25	5,000,000.00	4.000%	868,750.00	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	$ 45,000,000.00		$ 10,225,000.00	$ 55,225,000.00	55,225,000.00		

SERIES 2025 BONDS
Jail Bonds 2025
New Oklahoma County Jail Construction

Payment Date	Principal	Coupon	Interest	Debt Service	FY Total	Principal Balance	
11/17/25						**$ 215,000,000.00**	**25-26**
05/01/27	**$ -**		$ 13,615,500.00	$ 13,615,500.00		215,000,000.00	**26-27**
11/01/27			4,538,500.00	$ 4,538,500.00	18,154,000.00		
05/01/28			4,538,500.00	$ 4,538,500.00		215,000,000.00	27-28
11/01/28	11,925,000.00	4.000%	4,538,500.00	$ 16,463,500.00	21,002,000.00		
05/01/29			4,300,000.00	$ 4,300,000.00		203,075,000.00	28-29
11/01/29	11,925,000.00	5.000%	4,300,000.00	$ 16,225,000.00	20,525,000.00		
05/01/30			4,001,875.00	$ 4,001,875.00		191,150,000.00	29-30
11/01/30	11,925,000.00	5.000%	4,001,875.00	$ 15,926,875.00	19,928,750.00		
05/01/31			3,703,750.00	$ 3,703,750.00		179,225,000.00	30-31
11/01/31	11,925,000.00	5.000%	3,703,750.00	$ 15,628,750.00	19,332,500.00		
05/01/32			3,405,625.00	$ 3,405,625.00		167,300,000.00	31-32
11/01/32	11,925,000.00	5.000%	3,405,625.00	$ 15,330,625.00	18,736,250.00		
05/01/33			3,107,500.00	$ 3,107,500.00		155,375,000.00	32-33
11/01/33	11,925,000.00	4.000%	3,107,500.00	$ 15,032,500.00	18,140,000.00		
05/01/34			2,869,000.00	$ 2,869,000.00		143,450,000.00	33-34
11/01/34	11,925,000.00	4.000%	2,869,000.00	$ 14,794,000.00	17,663,000.00		
05/01/35			2,630,500.00	$ 2,630,500.00		131,525,000.00	34-35
11/01/35	11,925,000.00	4.000%	2,630,500.00	$ 14,555,500.00	17,186,000.00		
05/01/36			2,392,000.00	$ 2,392,000.00		119,600,000.00	35-36
11/01/36	11,925,000.00	4.000%	2,392,000.00	$ 14,317,000.00	16,709,000.00		
05/01/37			2,153,500.00	$ 2,153,500.00		107,675,000.00	37-38
11/01/37	11,925,000.00	4.000%	2,153,500.00	$ 14,078,500.00	16,232,000.00		
05/01/38			1,915,000.00	$ 1,915,000.00		95,750,000.00	38-39
11/01/38	11,925,000.00	4.000%	1,915,000.00	$ 13,840,000.00	15,755,000.00		
05/01/39			1,676,500.00	$ 1,676,500.00		83,825,000.00	39-40
11/01/39	11,925,000.00	4.000%	1,676,500.00	$ 13,601,500.00	15,278,000.00		
05/01/40			1,438,000.00	$ 1,438,000.00		71,900,000.00	40-41
11/01/40	11,925,000.00	4.000%	1,438,000.00	$ 13,363,000.00	14,801,000.00		
05/01/41			1,199,500.00	$ 1,199,500.00		59,975,000.00	41-42
11/01/41	11,925,000.00	4.000%	1,199,500.00	$ 13,124,500.00	14,324,000.00		
05/01/42			961,000.00	$ 961,000.00		48,050,000.00	42-43
11/01/42	11,925,000.00	4.000%	961,000.00	$ 12,886,000.00	13,847,000.00		
05/01/43			722,500.00	$ 722,500.00		36,125,000.00	43-44
11/01/43	11,925,000.00	4.000%	722,500.00	$ 12,647,500.00	13,370,000.00		
05/01/44			484,000.00	$ 484,000.00		24,200,000.00	44-45
11/01/44	11,925,000.00	4.000%	484,000.00	$ 12,409,000.00	12,893,000.00		
05/01/45			245,500.00	$ 245,500.00		12,275,000.00	45-46
11/01/45	12,275,000.00	4.000%	245,500.00	$ 12,520,500.00	12,766,000.00	-	46-47
	215,000,000.00		$ 101,642,500.00	$ 316,642,500.00	$ 316,642,500.00		

Bond Schedule - All Bonds Combined

Fiscal Year	GO Bond 2008 - GM Plant Principal	Interest	Total	GOLT Bond 2014 - BNSF Bonds Principal	Interest	Total	GOLT Bond 2023 - Series Bonds Principal	Interest	Total	GOLT Bond 2025 - Series Bonds Principal	Interest	Total	Total Requirements Principal	Interest	Total
2024-25	-	-	-	-	-	-	5,000,000	1,737,500	6,737,500	-	-	-	5,000,000	1,737,500	6,737,500
2025-26	-	-	-	-	-	-	5,000,000	1,537,500	6,537,500	-	-	-	5,000,000	1,537,500	6,537,500
2026-27	-	-	-	-	-	-	5,000,000	1,337,500	6,337,500	-	13,615,500	13,615,500	5,000,000	14,953,000	19,953,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000,000	$ 4,612,500	$ 19,612,500	$ -	$ 13,615,500	$ 13,615,500	$ 15,000,000	$ 18,228,000	$ 33,228,000

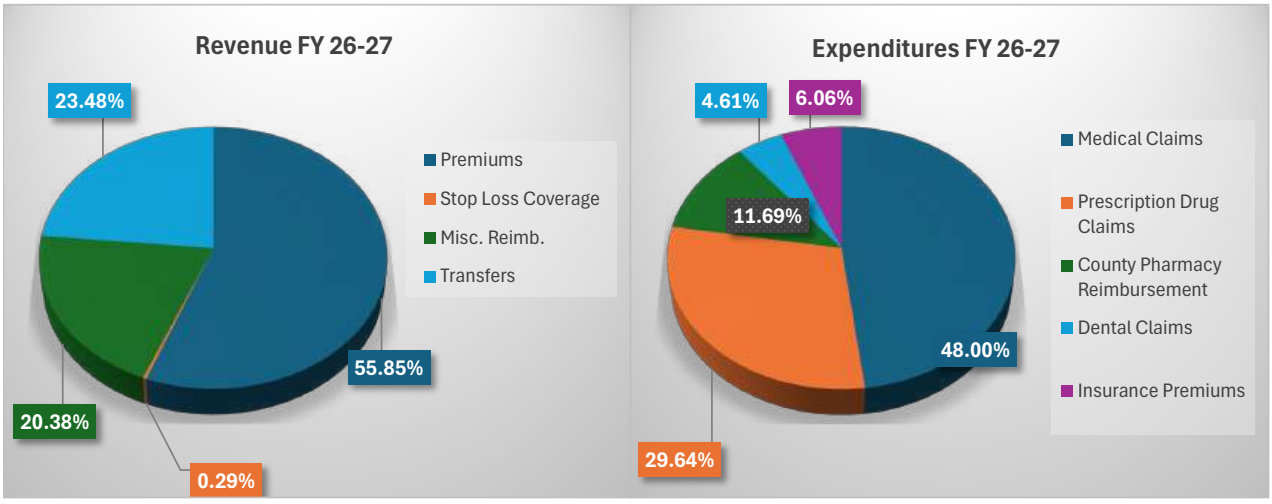


Internal Service

Fiscal Year 2026-2027

Internal Service Funds Budget Summary
FY 2026-27

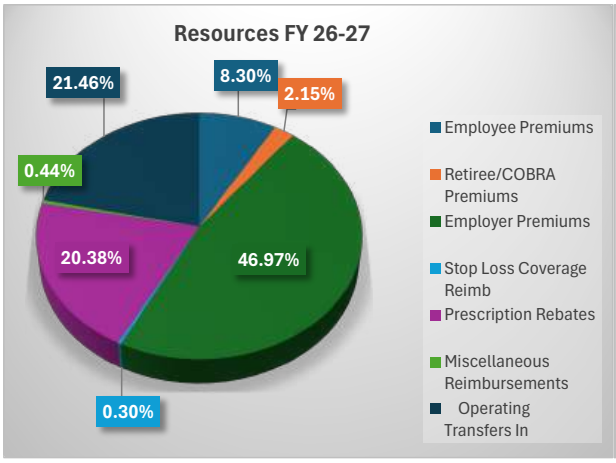
	Actual 2024-25	Estimated Actual 2025-26	Adopted and Estimated 2026-27
Revenue			
Premiums	$ 25,281,994	$ 26,299,481	$ 26,851,116
Stop Loss Coverage	290,299	138,123	138,123
Misc. Reimb.	4,446,240	9,817,016	9,798,989
Interest Income	-	-	-
Transfers	9,841,775	11,178,863	11,287,830
Fund Balance	3,078,192	1,688,554	1,681,228
Total Revenue	**$ 42,938,500**	**$ 49,122,037**	**$ 49,757,285**
Expenditures			
Medical Claims	$ 20,304,874	$ 21,737,761	$ 22,167,391
Prescription Drug Claims	12,377,958	$ 13,419,710	$ 13,688,105
County Pharmacy Reimbursement	721,212	$ 5,398,558	$ 5,398,558
Dental Claims	1,931,682	$ 2,095,210	$ 2,126,638
Vision Claims	183,503	$ 270,656	$ 274,716
Medical - Other	293,847	$ 281,699	$ 295,966
Administration Fees	1,002,547	$ 1,053,874	$ 1,053,874
Misc. Other	117,939	$ 118,335	$ 1,979,077
Insurance Premiums	1,557,442	$ 1,920,149	$ 2,800,000
Total Expenditures	**$ 38,491,005**	**$ 46,295,952**	**$ 49,784,325**
Ending Fund Balance	**$ 4,447,495**	**$ 2,826,085**	**$ (27,040)**

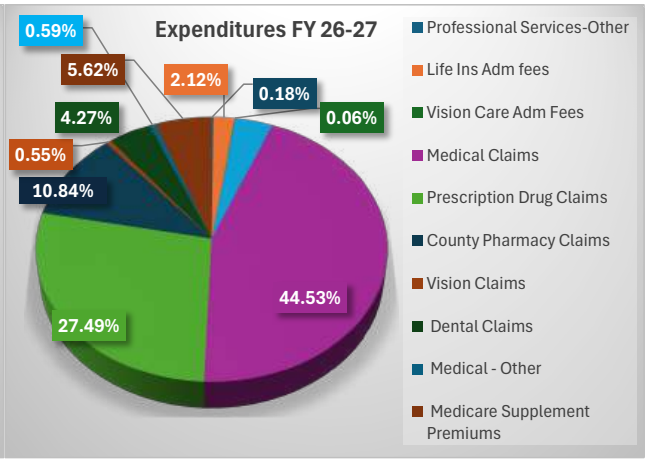


Employee Benefits Fund 4010
FY 2026-27

Revenue	Actual Revenue 2024-25	Estimated Actual Revenues 2025-26	Adopted and Estimated Budget 2026-27
Employee Premiums	$ 3,331,319	$ 3,882,329	$ 3,882,329
Retiree/COBRA Premiums	914,271	1,004,853	1,004,853
Employer Premiums	21,036,404	21,412,299	21,963,934
Stop Loss Coverage Reimb	290,299	138,123	138,123
Prescription Rebates	4,026,382	9,531,034	9,531,034
CARES/ARPA Reimbursements	145,916	33,934	-
Miscellaneous Reimbursements	228,035	206,737	206,737
FSA Contributions	28,612	28,612	28,612
Insurance Settlement	15,073	15,073	15,073
Interest Income	-	-	-
Total Operating Revenue	30,016,311	36,252,994	36,770,695
Operating Transfers In	8,696,775	10,033,863	10,033,863
Operating Transfers Out	-	-	-
Budgetary Fund Balance	1,397,344	201,089	193,053
Total Revenues, Transfers and Fund Balance	**$ 40,110,430**	**$ 46,487,946**	**$ 46,997,611**

Expenditures	Actual Expenditures 2024-25	Estimated Actual Expenditures 2025-26	Estimated Actual Expenditures 2026-27
Professional Services-Other	$ 93,579	$ 91,619	$ 91,619
Life Ins Adm fees	1,002,547	1,053,874	1,053,874
Vision Care Adm Fees	23,298	25,655	29,504
Cafeteria Plan Adm Fees	1,061	1,061	1,857,954
Medical Claims	20,304,874	21,737,761	22,167,391
Prescription Drug Claims	12,377,958	13,419,710	13,688,105
County Pharmacy Claims	721,212	5,398,558	5,398,558
Vision Claims	183,503	270,656	274,716
Dental Claims	1,931,682	2,095,210	2,126,638
Medical - Other	293,847	281,699	295,966
Medicare Supplement Premiums	1,557,442	1,920,149	2,800,000
Total Expenditures	**$ 38,491,005**	**$ 46,295,952**	**$ 49,784,325**
Ending Fund Balance	**$ 1,619,425**	**191,993.88**	**$ (2,786,714)**



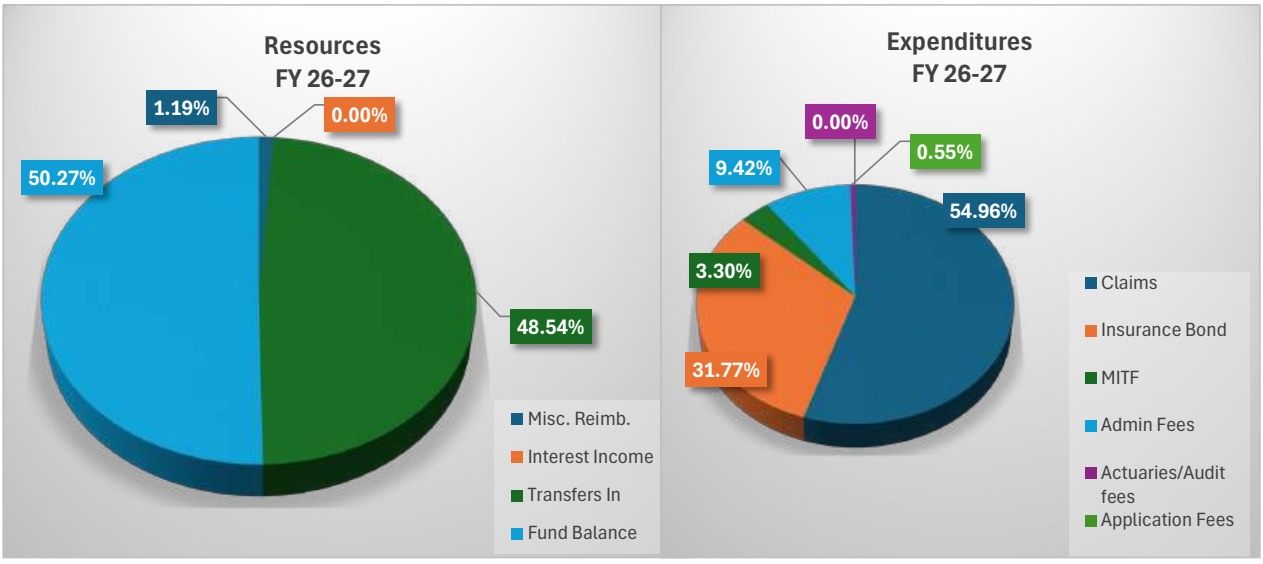


Workers' Compensation
Fund 4020
FY 2026-27

Workers Compensation Fund T.85 O.S. Ch.1 Section 2b-B.1
Oklahoma County is self insured to cover the risk against liablility for workers' compensation.

Revenue	Actual Revenue 2024-25	Estimated Actual Revenues 2025-26	Adopted and Estimated Budget 2026-27
Miscellaneous Reimbursements & Excess WC Ins	$ 2,222	$ 1,626	$ 17,533
Interest Income	-	-	-
Total Operating Revenue	2,222	1,626	17,533
Operating Transfers In	715,000	715,000	715,000
Operating Transfers Out		-	-
Budgetary Fund Balance	637,555	748,819	740,347
Total Revenues, Transfers and Fund Balance	**$ 1,354,777**	**$ 1,465,445**	**$ 1,472,880**

Expenditures	Actual Expenditures 2024-25	Estimated Actual Expenditures 2025-26	Estimated Actual Expenditures 2026-27
Administration Fees	$ 50,000	$ 60,000	$ 60,000
Insurance Bond	231,140	231,140	202,277
Multiple Injury Trust Fund (MITF) Assessments	22,765	21,000	21,000
Application Fee-Workers Comp Court	1,000	1,000	
Actuaries/Audit fees	3,500	3,500	3,500
Claims	301,847	350,000	350,000
Total Expenditures	**$ 610,251**	**$ 666,640**	**$ 636,777**
Ending Fund Balance	**$ 744,525**	**$ 798,805**	**$ 836,104**

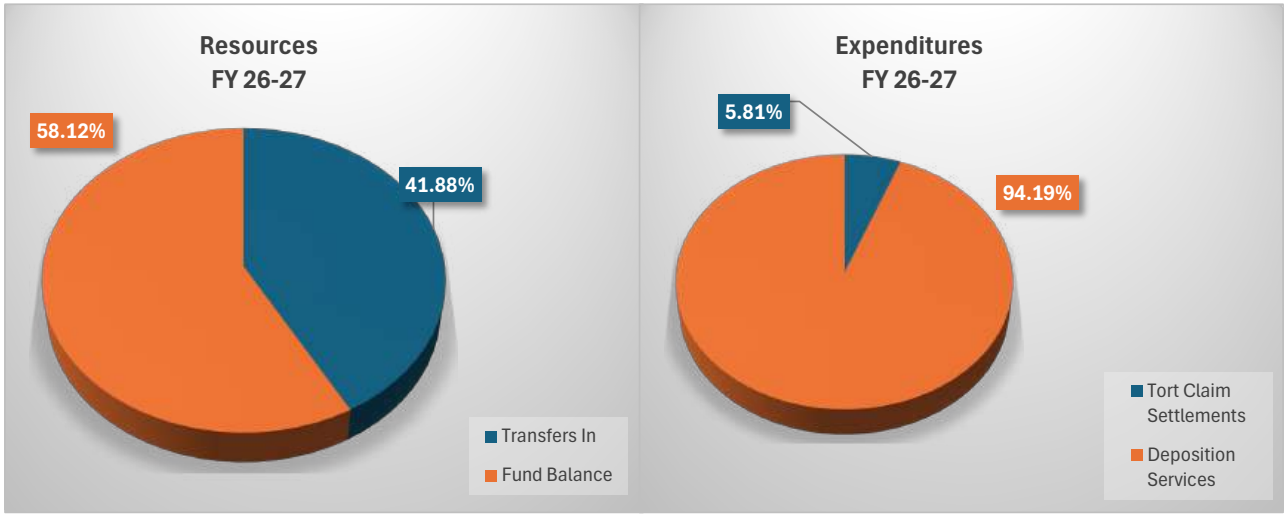


Self Insurance Fund 4030
FY 2026-27

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.

Revenue	Actual Revenue 2024-25	Estimated Actual Revenues 2025-26	Adopted and Estimated Budget 2026-27
Miscellaneous Reimbursements	$ -	$ -	$ -
Interest Income	-	-	-
Total Operating Revenue	-	-	-
Operating Transfers In	430,000	430,000	538,967
Operating Transfers Out			
Budgetary Fund Balance	1,043,293	738,646	747,828
Total Revenues, Transfers and Fund Balance	**$ 1,473,293**	**$ 1,168,646**	**$ 1,286,795**

Expenditures	Actual Expenditures 2024-25	Estimated Actual Expenditures 2025-26	Estimated Actual Expenditures 2026-27
Tort Claim Settlements	$ 40,714	$ 19,498	$ 20,738
Deposition Services	684,751	275,610	335,908
Total Expenditures	**$ 725,465**	**$ 295,107**	**$ 356,646**
Ending Fund Balance	**$ 747,828**	**$ 873,539**	**$ 930,149**



Office Summaries

Fiscal Year 2026-2027

District Attorney

Vicki Behenna · Adopted Budget · Fiscal Year 2026–2027



Vicki Behenna
District Attorney · Dept 200

MISSION

The primary mission of the District Attorney's Office is to protect the citizens of Oklahoma County, to purse 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.

STATE-FUNDED
$450K
DA State Appropriation

COUNTY SUPPORT
$72K
County Contribution

TOTAL COUNTY BUDGET
$523K
Combined Sources, FY 26-27

ABOUT THE OFFICE

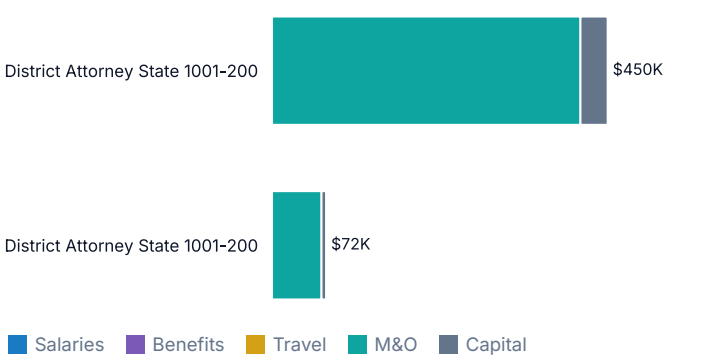
The Oklahoma County District Attorney's Office serves the 7th Judicial District of Oklahoma and is the largest District Attorney's Office in the state. Prosecutors, also known as Assistant District Attorneys (ADAs), represent the State of Oklahoma in misdemeanor and felony cases filed in Oklahoma County. Located in the geographic center of the state, Oklahoma County has a population of more than 650,000 and covers an area of 720 square miles. Twenty-five law enforcement agencies operate within Oklahoma County. These agencies investigate crimes that occur within their jurisdictions and then refer charges to the District Attorney'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.

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-200 District Attorney State	350,000	376,500	450,480
1001-210 District Attorney County	71,898	72,498	72,498
Total Sources	**421,898**	**448,998**	**522,978**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARIES	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
District Attorney State 1001-200	—	—	—	413,995	36,485	**450,480**
District Attorney State 1001-200	—	—	—	66,398	6,100	**72,498**
Total Expenditures FY 26-27	**—**	**—**	**—**	**480,393**	**42,585**	**522,978**

Treasurer

Forrest "Butch" Freeman · Adopted Budget · Fiscal Year 2026–2027



Forrest "Butch" Freeman

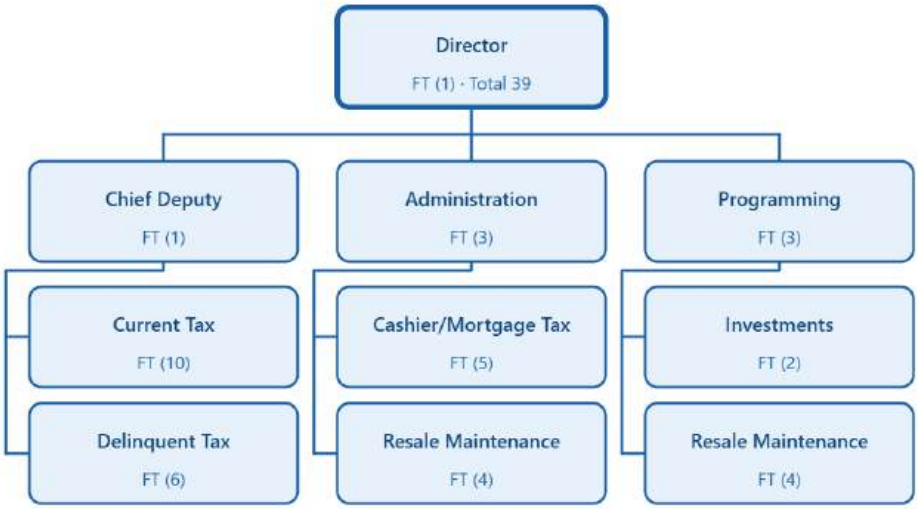
Treasurer · Dept 150

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.

FULL-TIME STAFF	TAX ACCOUNTS	DEPOSITS MANAGED	TOTAL BUDGET
37	**371,643**	**$1.70B**	**$8.7M**
-2 Vs FY 25-26	Current Accounts, FY 26-27	FY 26-27 · Investment Income $1.8M	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

The County Treasurer (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 are 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, upon approval of the Board of County Commissioners.

FUNDING SOURCES & RESTRICTIONS

Resale Property Fund

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

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

Treasurer Mortgage Fee Fund

A fee of $10.00 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.

PERFORMANCE MEASURES

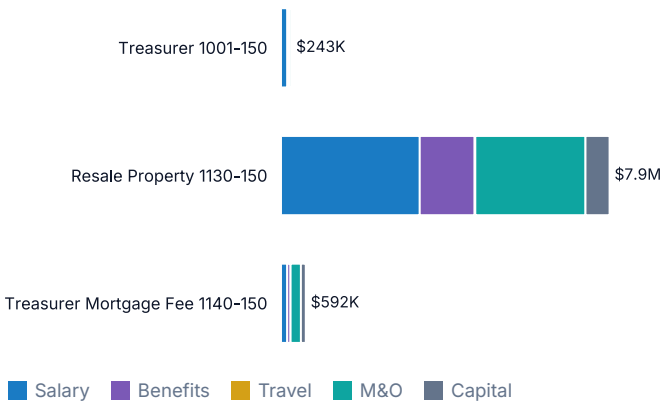
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	38	39	37
Current Tax Accounts	363,674	365,563	371,643
Delinquent Statements Mailed	86,375	90,679	98,027
Mortgages Certified	30,000	30,200	30,000
Special Assessments Certified	2,000	2,200	1,439
Checks Registered	78,044	79,000	81,000
Amount of Deposits	$1,359,010,910	$1,574,233,736	$1,704,859,195
Investment Income	$5,270,000	$9,100,000	$1,800,000

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-150 General Fund Treasurer	1,181,310	238,938	243,276
1130-150 Resale Property	6,565,775	8,068,346	7,864,022
1140-150 Treasurer Mortgage Fee	604,001	655,660	591,872
Total Sources	**8,351,086**	**8,962,945**	**8,699,169**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Treasurer 1001-150	151,438	29,758	11,600	50,480	—	**243,276**
Resale Property 1130-150	3,320,707	1,313,437	16,678	2,637,200	576,000	**7,864,022**
Treasurer Mortgage Fee 1140-150	148,641	80,712	—	246,500	116,018	**591,872**
Total Expenditures FY 26-27	**3,620,786**	**1,423,907**	**28,278**	**2,934,180**	**692,018**	**8,699,169**

Sheriff

Tommie Johnson III · Adopted Budget · Fiscal Year 2026–2027



Tommie Johnson III

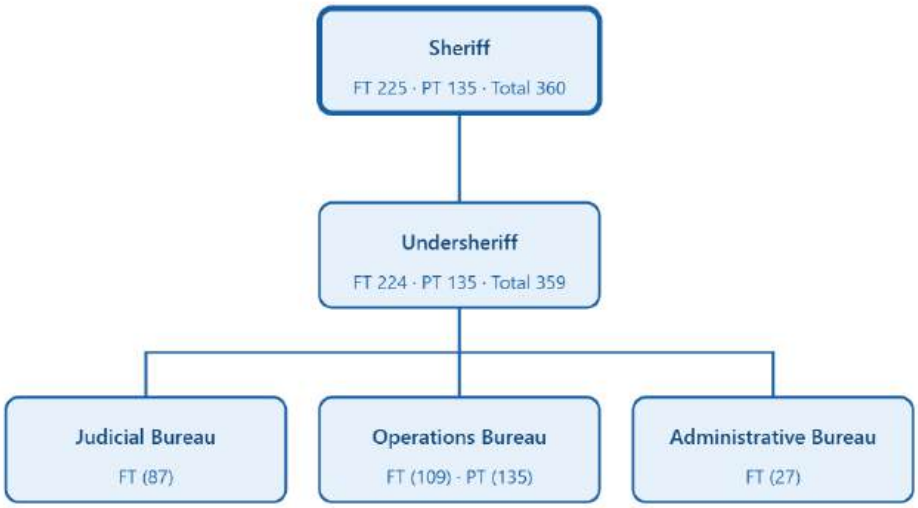
Sheriff · Dept 518

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.

FULL-TIME STAFF	DISPATCH CALLS	WARRANTS RECEIVED	TOTAL BUDGET
237	105,000	50,000	$30.7M
	All Agencies, FY 26-27	28,500 Cleared, FY 26-27	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



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: Adminstrative 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.

FUNDING SOURCES & RESTRICTIONS

Sheriff Service Fee Fund

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.

Sheriff Special Revenue Fund

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.

PERFORMANCE MEASURES

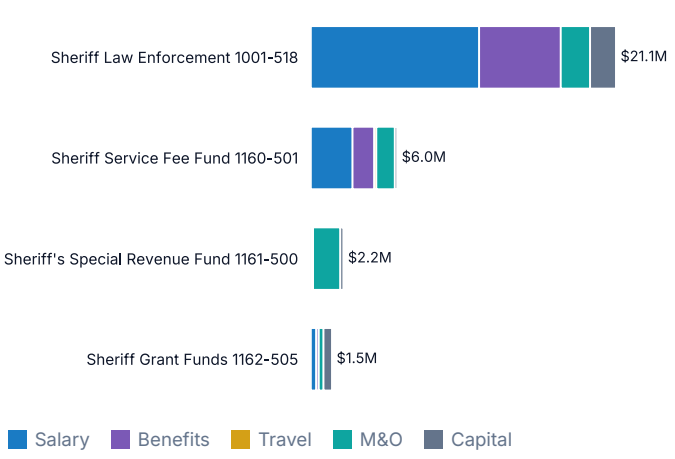
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	224	223	237
Reserves	111	135	135
Civil Process Served	15,301	18,701	17,500
Warrants/Records Warrants Received	27,750	39,655	50,000
Warrants/Records Warrants Cleared	26,894	28,845	28,500
Law Enforcement Training Hours Provided	1,200	1,708	1,750
Dispatch Total Calls for Service All Agencies	82,220	103,442	105,000
NCIC Entries (wanted persons, stolen property, etc.)	18,722	19,992	20,000
Patrol Calls for Service	5,994	7,236	7,500
Patrol Mental Health Calls	801	1,906	1,900
Total Miles Driven	2,349,293	2,462,884	2,500,000
FLEET Vehicle Work Orders (Oil, Tires, Batteries, etc.)	1,196	1,388	1,450
Triad Presentations/Community Service Events	245	360	375
Reserve Hours Worked	21,045	21,333	20,000

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-518 General Fund Law Enforcement	15,233,502	13,127,403	21,077,514
1160-501 Sheriff Service Fee Fund	7,297,919	6,621,358	5,959,222
1161-500 Sheriff Special Revenue Fund	2,366,080	2,490,037	2,241,033
1162-505 Sheriff Grant Fund	1,084,843	1,618,676	1,456,809
Total Sources	**25,982,344**	**23,857,474**	**30,734,578**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Sheriff Law Enforcement 1001-518	11,627,688	5,640,857	—	2,026,417	1,782,552	**21,077,514**
Sheriff Service Fee Fund 1160-501	2,880,656	1,498,835	144,550	1,274,848	160,333	**5,959,222**
Sheriff's Special Revenue Fund 1161-500	122,691	31,321	507	1,880,172	206,343	**2,241,033**
Sheriff Grant Funds 1162-505	371,778	170,385	6,618	325,950	582,077	**1,456,808**
Total Expenditures FY 26-27	**15,002,813**	**7,341,398**	**151,674**	**5,507,388**	**2,731,305**	**30,734,578**

Commissioner — District One

Jason Lowe · Adopted Budget · Fiscal Year 2026–2027



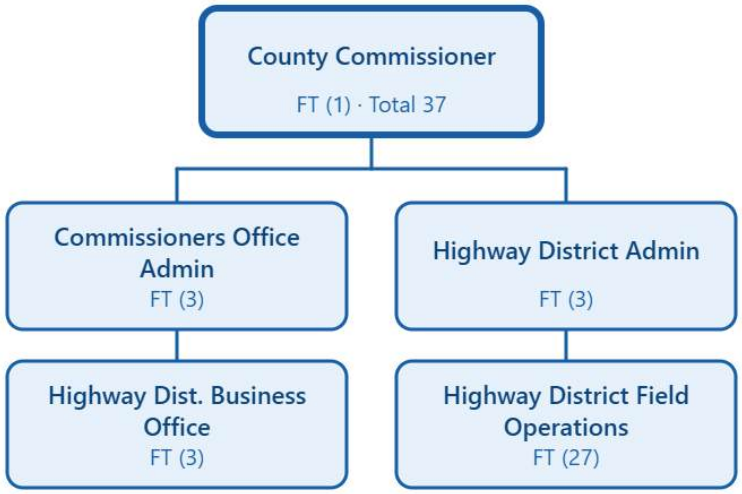
Jason Lowe
Commissioner — District One · Dept 910

MISSION

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

FULL-TIME STAFF	ROAD MILES MAINTAINED	ROAD MILES PRESERVED	TOTAL BUDGET
30	**203**	**25**	**$8.0M**
-8 Vs FY 25-26	Public Roads Across District One	FY 26-27 Projected · Resurface & Maintain	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

Oklahoma County Highway District One performs certain public works functions associated with approximately 203 miles of public roads within District One boundaries, as defined by the 2020 Census. The mileage in District One represents approximately 34% of the total 596 road miles in Oklahoma County's inventory. Road crews routinely perform road rehabilitation and reconstruction, drainage improvements, right-of-way maintenance, and de-icing activities. Priority is given to the maintenance of county section-line roads in the unincorporated areas of the county. Additionally, crews perform road maintenance and certain improvements within the incorporated boundaries of cities with populations of fewer than 5,000. These include Forest Park, Smith Village, Jones, Lake Aluma, Nicoma Park, and Spencer. Larger municipalities within District One include the City of Oklahoma City, Midwest City, Del City, and The Village. Efficiency and cost-effectiveness are the focus of Commissioner Lowe's administration, with an emphasis on partnering with the jurisdictions located within District One.

FUNDING SOURCES & 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.

PERFORMANCE MEASURES

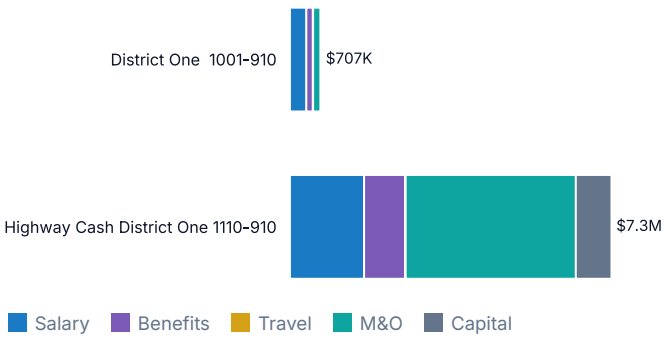
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	37	38	30
Part-Time Employees	0	0	—
Number of road miles constructed	8	8	8
Number of road miles reconstructed	8	9	10
Number of road miles preserved/maintained	10	43	25
Number of bridge reconstruction/replacement	4	1	1
Number of special project constructions	12	13	13
Number of road miles right of way maintained (mowed)	1,800	950	1,250
Number of road miles mowed reimbursed	0	0	0
Number of road miles mowed Oklahoma City (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	0	0	0
Number of miles boom axed OKC	80	45	53
Number of Linear Feet (LF) of 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 with Federal Emergency Management Agency (FEMA) declaration	3	2	1
Amount of FEMA reimbursements	$5,933	$1,275,152	$50,000

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-910 General Fund District One	622,063	623,488	706,628
1110-910 Highway Fund District One	7,817,968	7,747,718	7,338,774
Total Sources	**8,440,031**	**8,371,206**	**8,045,402**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
District One 1001-910	374,457	146,999	8,250	169,423	7,500	**706,628**
Highway Cash District One 1110-910	1,693,553	933,333	15,000	3,883,387	813,500	**7,338,774**
Total Expenditures FY 26-27	**2,068,010**	**1,080,332**	**23,250**	**4,052,810**	**821,000**	**8,045,402**

Commissioner — District Two

Brian Maughan · Adopted Budget · Fiscal Year 2026–2027



Brian Maughan

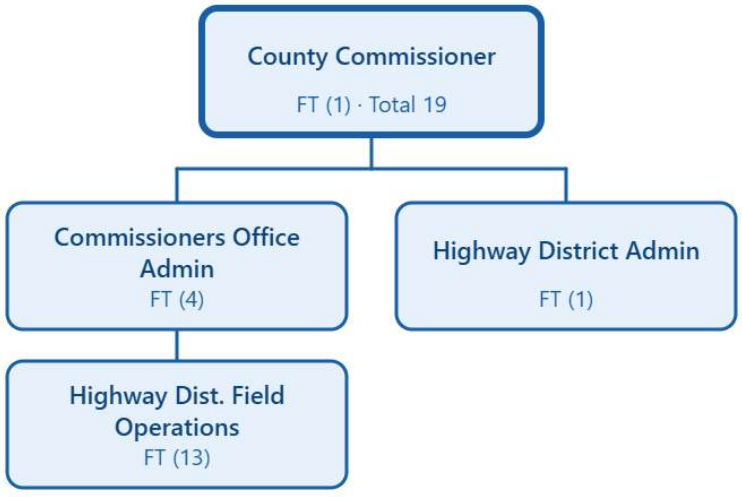
Commissioner — District Two · Dept 920

MISSION

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

FULL-TIME STAFF	ROAD MILES MAINTAINED	ROW MILES CLEARED	TOTAL BUDGET
23	177.5	300	$10.1M
	Public Roads · 58 Bridges	Trash, Debris & Mowing · FY 26-27	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

Oklahoma County Highway District Two is responsible for 177.51 miles of roads and 58 bridges. District Two road crews maintain and rehabilitate roads and bridges within the unincorporated areas of the county. In addition, crews perform right-of-way maintenance, road-clearing activities, and drainage improvements. District Two road crews also work in conjunction with cities and municipalities within the district on road construction and maintenance projects. Oklahoma County is also called upon to provide debris removal following natural disasters, including floods, fires, ice storms, and tornadoes. District Two operates within a balanced budget and is committed to fiscal responsibility. Efficiency and cost-effectiveness are the primary goals of Commissioner Maughan's administration.

FUNDING SOURCES & 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.

PERFORMANCE MEASURES

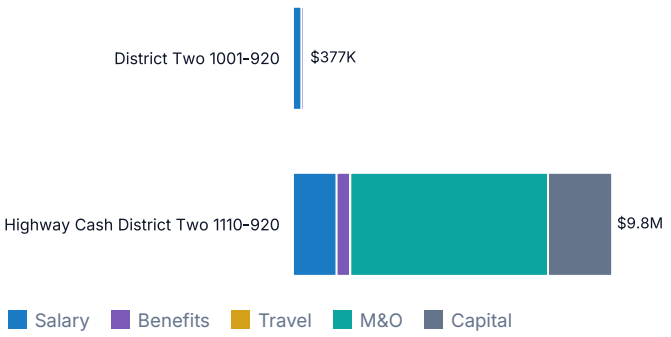
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	23	23	23
Part-Time Employees	2	0	0
Number of road miles constructed	—	0	0
Number of road miles rehabilitated	4	5	6
Number of bridge reconstruction/replacement	1	0	0
Number of special construction projects	1	0	1
Number of Right-of-Way (ROW) miles maintained (trash, debris & mowing)	300	280	300
Number of miles of roads and parks boom axed	30	12	25
Number of Linear Foot (LF) of culvert pipe installed	700	580	600
Number of tons of road patching material applied	575	200	300

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-920 General Fund District Two	365,028	436,915	377,387
1110-920 Highway Fund District Two	10,775,421	10,614,687	9,767,144
Total Sources	**11,140,449**	**11,051,602**	**10,144,531**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
District Two 1001-920	261,385	85,502	5,000	22,000	3,500	**377,387**
Highway Cash District Two 1110-920	1,334,818	419,244	719	6,052,105	1,960,257	**9,767,144**
Total Expenditures FY 26-27	**1,596,204**	**504,746**	**5,719**	**6,074,105**	**1,963,757**	**10,144,531**

Assessor

Larry Stein · Adopted Budget · Fiscal Year 2026–2027



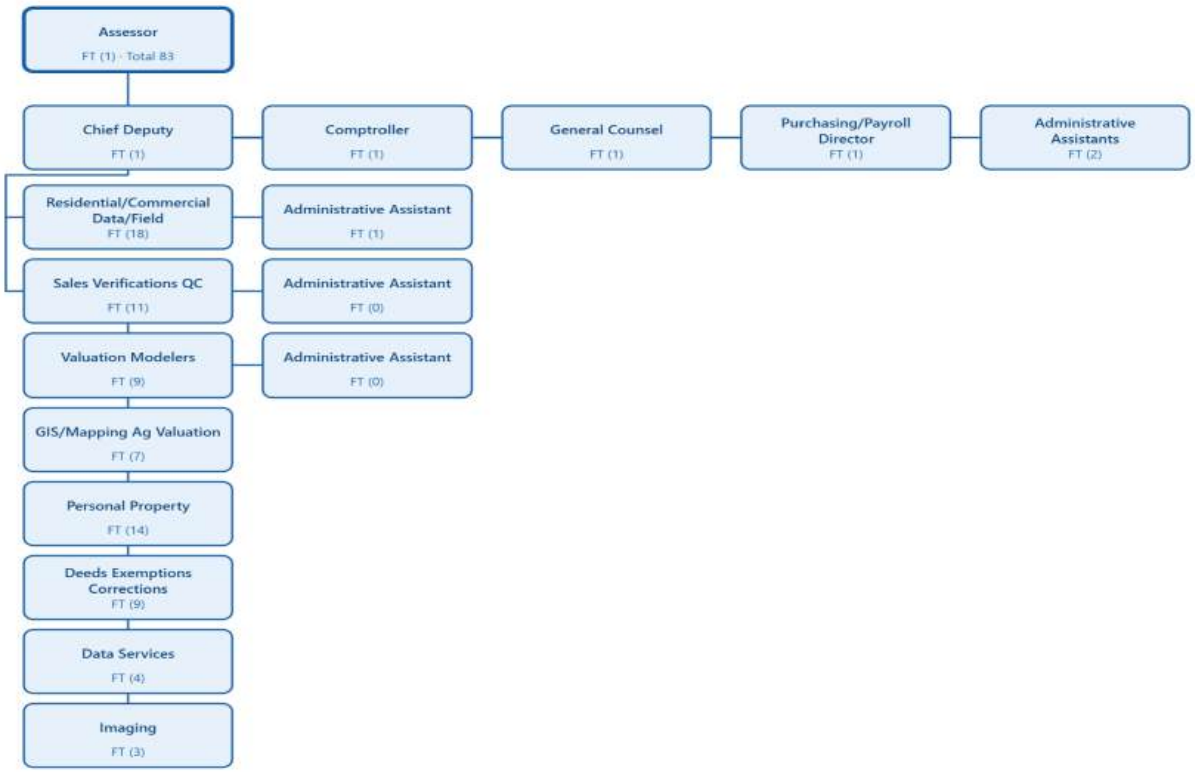
Larry Stein
Assessor · Dept 130

MISSION

The Oklahoma County Assessor is a public office created by statute under the Oklahoma Constitution to determine the fair market value of all property in Oklahoma County each year. The County Assessor is elected every four years. the County Assessor's task each year is to discover all property, maintain information about each property, and determine the market value of all properties. The County Assessor's office is required to physically visit every parcel of property during a four-year cycle.

FULL-TIME STAFF	PARCELS ASSESSED	HOMESTEAD EXEMPTIONS	TOTAL BUDGET
85	**369,500**	**102,000**	**$12.2M**
+0 Vs FY 25-26	+2,572 Vs FY 25-26	7,200 Disabled-veteran Exemptions	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

Each year, the assessor is required by law to set the market value, process, mail, maintain, and manage all property records for more than 350,000 parcels, or units, of property across 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 as-

sessment process, they may not serve in an elected or appointed position. The average length of employment in the assessor's office reflects a high level of experience and stability within the organization. The assessor certifies the tax roll to the appropriate taxing authorities. The taxes collected based on assessor data are used to support law enforcement, local public schools, technology centers and colleges, cities and towns, public libraries, and county health departments. Out of each ad valorem property tax dollar, Oklahoma County currently receives approximately 9.3 cents. The Oklahoma County Assessor's Office has earned international awards for its website, www.oklahomacounty.org/assessor. With more than 21 million page views last year, users can access the most accurate property records available for free and link to other computer programs and county offices to obtain information about mortgages, tax obligations, and payments. The Environmental Systems Research Institute (ESRI) recognized the Oklahoma County website as one of the best in the world, out of more than 440,000 competitors. These records help citizens understand the complex process of assessing market value and how mill levies from cities, towns, and schools impact the property taxes they are required 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. The performance of the office is carefully monitored to ensure statutory compliance through regular and surprise performance audits conducted by the Auditor and Inspector's Office and the Oklahoma Tax Commission (OTC). Each year, the OTC conducts a performance audit on every one of Oklahoma's 77 counties. Oklahoma County has been one of the few counties to earn a perfect score on the performance audit. The Oklahoma County Assessor's Office currently has approximately 77 full-time and 3 part-time employees, which is about 40 fewer employees than the OTC indicates are required for the workload in a county this size. Based on an estimated cost of approximately $92,000 per employee for salary, benefits, and educational requirements, the office is operating at a savings to taxpayers of nearly $5 million per 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 in assessed value in 1980. That value is determined by market forces and growth in demand for real estate in Oklahoma County. Oklahoma County has some of 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. Oklahoma County has worked closely with assessors across the state and the OTC to implement improvements that better evaluate the performance of all assessors. The Oklahoma County staff has also been involved in drafting legislation and educating lawmakers to pass new laws that help citizens and property owners better understand information about their property, as well as the requirements and duties of assessors. The Oklahoma County Assessor's Office currently has approximately 77 full-time and 3 part-time employees, which is about 40 fewer employees than the OTC indicates are required for the workload in a county this size. Based on an estimated cost of approximately $92,000 per employee for salary, benefits, and educational requirements, the office is operating at a savings to taxpayers of nearly $5 million per year.

FUNDING SOURCES & 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 that 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.

PERFORMANCE MEASURES

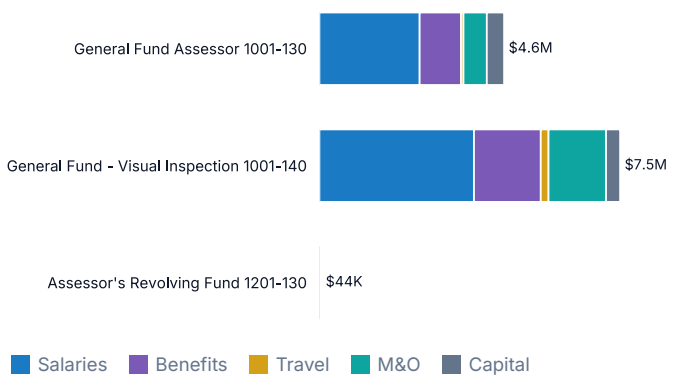
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	85	85	85
Part-Time Employees	2	2	2
Total Numbers of Parcels	364,466	366,928	369,500
Residential/Agricultural Parcels	292,076	294,549	297,000
Commercial Parcels	22,736	22,873	23,000
Personal Property Accounts	33,649	33,472	34,000
Homestead Exemptions	101,021	101,194	102,000
Additional Homestead	4,995	5,033	5,100
Senior Freeze	20,515	20,796	21,000
100% Disabled Veterans	5,938	6,578	7,200

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-130 General Fund Assessor	3,942,317	3,830,872	4,628,456
1001-140 General Fund - Visual Inspection	6,696,035	6,070,947	7,535,469
1201-130 Assessor's Revolving Fund	148,594	151,117	43,932
Total Sources	**10,786,946**	**10,052,936**	**12,207,857**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARIES	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
General Fund Assessor 1001-130	2,512,094	1,037,350	60,800	585,042	433,171	**4,628,456**
General Fund - Visual Inspection 1001-140	3,873,705	1,673,381	194,950	1,440,843	352,589	**7,535,469**
Assessor's Revolving Fund 1201-130	—	—	—	—	43,932	**43,932**
Total Expenditures FY 26-27	**6,385,799**	**2,710,731**	**255,750**	**2,025,886**	**829,692**	**12,207,857**

County Clerk

Maressa Treat · Adopted Budget · Fiscal Year 2026–2027



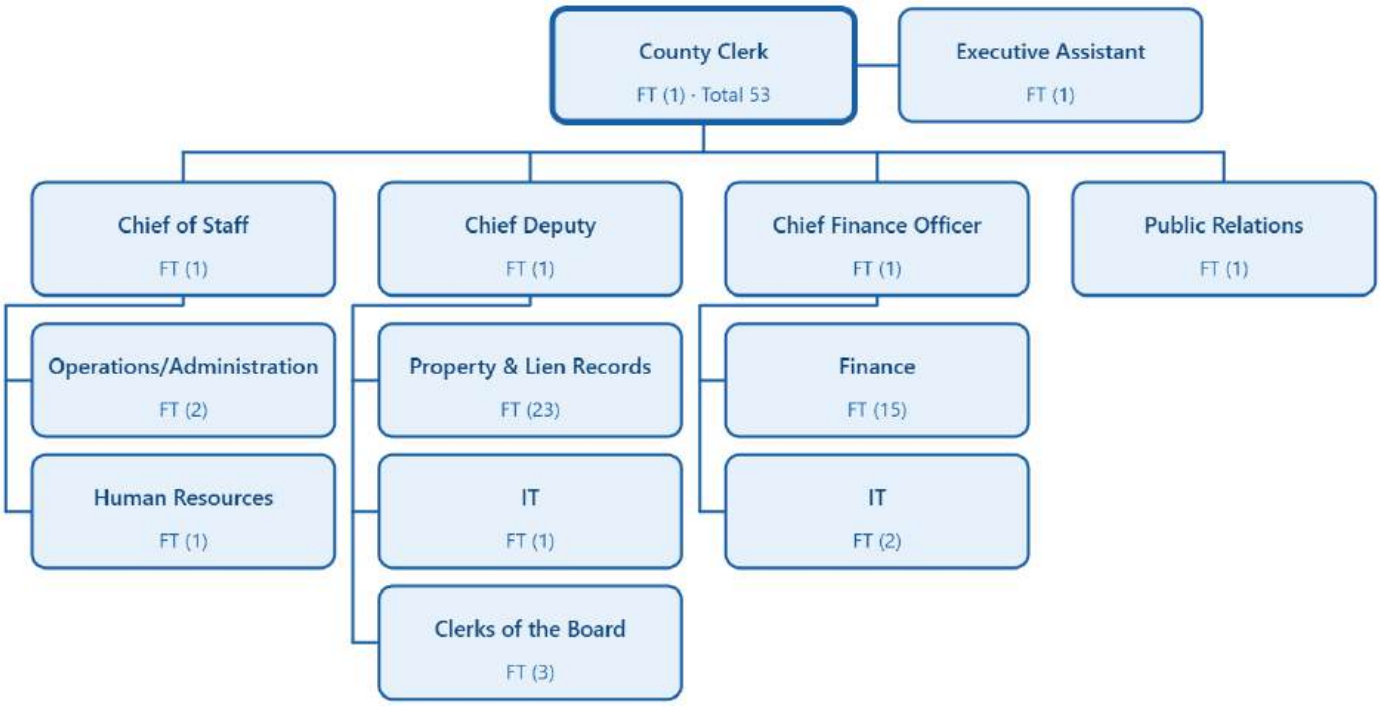
Maressa Treat
County Clerk · Dept 170

MISSION

We serve the citizens of Oklahoma County by ensuring accurate records, protecting property rights, and delivering transparent, fiscally responsible public service — with integrity in everything we do.

FULL-TIME STAFF	REAL ESTATE DOCS FILED	FEES TO GENERAL FUND	BOARDS & COMMITTEES
53	**190,000**	**$4.4M**	**20**
-1 Vs FY 25-26	75% Filed Electronically	FY 26-27 Projection	364 Meetings·year (FY 26-27)

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

The Office of the County Clerk is established in the State Constitution as the principal record keeper for the county. The County Clerk is elected by the voters of the county every four years. The specific duties of the County Clerk are prescribed in the Constitution and by the state Legislature.

CORE DUTIES

1. Chief administrative officer for the County responsible for keeping crucial documents safe, secure and accessible
2. Secretary to Boards, responsible for notice of meetings, agendas, and minutes of all county boards, committees, and trusts
3. Registrar of Deeds for all real estate in the county, recording and maintaining all documents, deeds, mortgages, and liens pertaining to all real property within Oklahoma County
4. Member of the County Budget Board, an important voice and vote as a check and balance for County Government spending;
5. As an anomaly among county clerks, the Oklahoma County Clerk is the central filing location for all Uniform Commercial Code (UCC) and Effective Financing Statement (EFS) Filings in Oklahoma, serving residents and businesses in all 77 counties.
6. Preparing the county's monthly, and annual financial reports, managing the Accounts Payable and Accounts Review functions, preparing the county's annual budget, coordinating and compiling information for federal audits, and administering the county payroll operations for over 2,000 employees.

FUNDING SOURCES & 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.

PERFORMANCE MEASURES

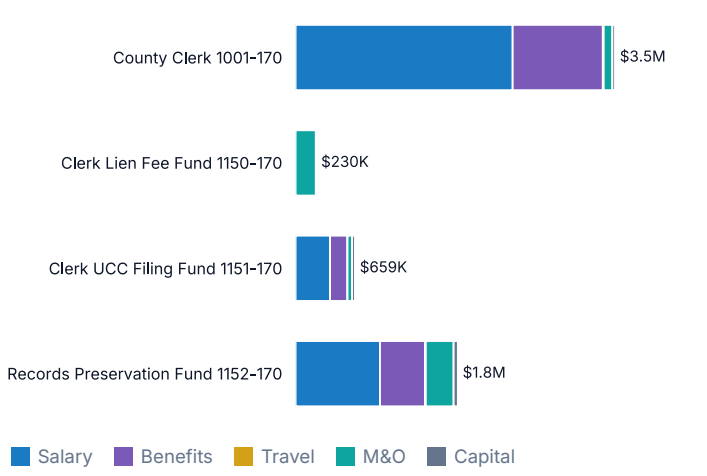
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	54	54	53
Part-Time Employees	1	0	0
Real Estate Documents Filed and Indexed	172,099	189,000	190,000
UCC Documents Filed and indexed	114,451	114,451	120,000
Percentage of UCC Documents Filed Electronically	65%	75%	80%
Percentage of Real Estate Documents Filed Electronically	65%	70%	75%
County Clerk Fees Deposited to General Fund	$4,898,341	$4,898,341	$4,445,245
Accounts payable checks processed annually	9,543	9,543	8,589
Number of Agendas/Minutes	352	299	364

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-170 General Fund County Clerk	3,303,762	3,032,622	3,545,754
1150-170 Clerk Lien Fee Fund	1,000,585	989,073	230,000
1151-170 Clerk UCC Filing Fund	1,050,435	1,127,103	659,285
1152-170 Records Preservation Fund	3,076,882	2,876,137	1,801,353
Total Sources	**8,431,664**	**8,024,935**	**6,236,392**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
County Clerk 1001-170	2,409,646	1,000,751	9,600	96,212	29,544	**3,545,754**
Clerk Lien Fee Fund 1150-170	—	—	—	225,000	5,000	**230,000**
Clerk UCC Filing Fund 1151-170	382,513	193,772	—	51,000	32,000	**659,285**
Records Preservation Fund 1152-170	936,915	500,914	7,525	309,000	47,000	**1,801,353**
Total Expenditures FY 26-27	**3,729,074**	**1,695,437**	**17,125**	**681,212**	**113,544**	**6,236,392**

BOARDS & COMMITTEES SERVED

FY 26-27 meeting counts; the Clerk serves as Secretary to all county boards, trusts, and committees.

Board of County Commissioners	50	CJA Citizens Advisory Board	1	Public Buildings Authority	50
Budget Evaluation Team	22	Excise Board	21	Public Improvements & Infrastructure Comm.	23
Board of Equalization	60	Handbook Committee	3	Retirement Board	12
Budget Board	21	Home Finance Authority	4	Tax Roll	12
Citizens Bond Oversight Advisory Board	12	Information Technology Council	4	Treatment Courts Advisory Board	6
Court Services	6	Policy & Governance	21	Uniform Commercial Code	1
Criminal Justice Authority	12	Public Buildings Advisory Committee	23		

Court Clerk

Rick Warren · Adopted Budget · Fiscal Year 2026–2027



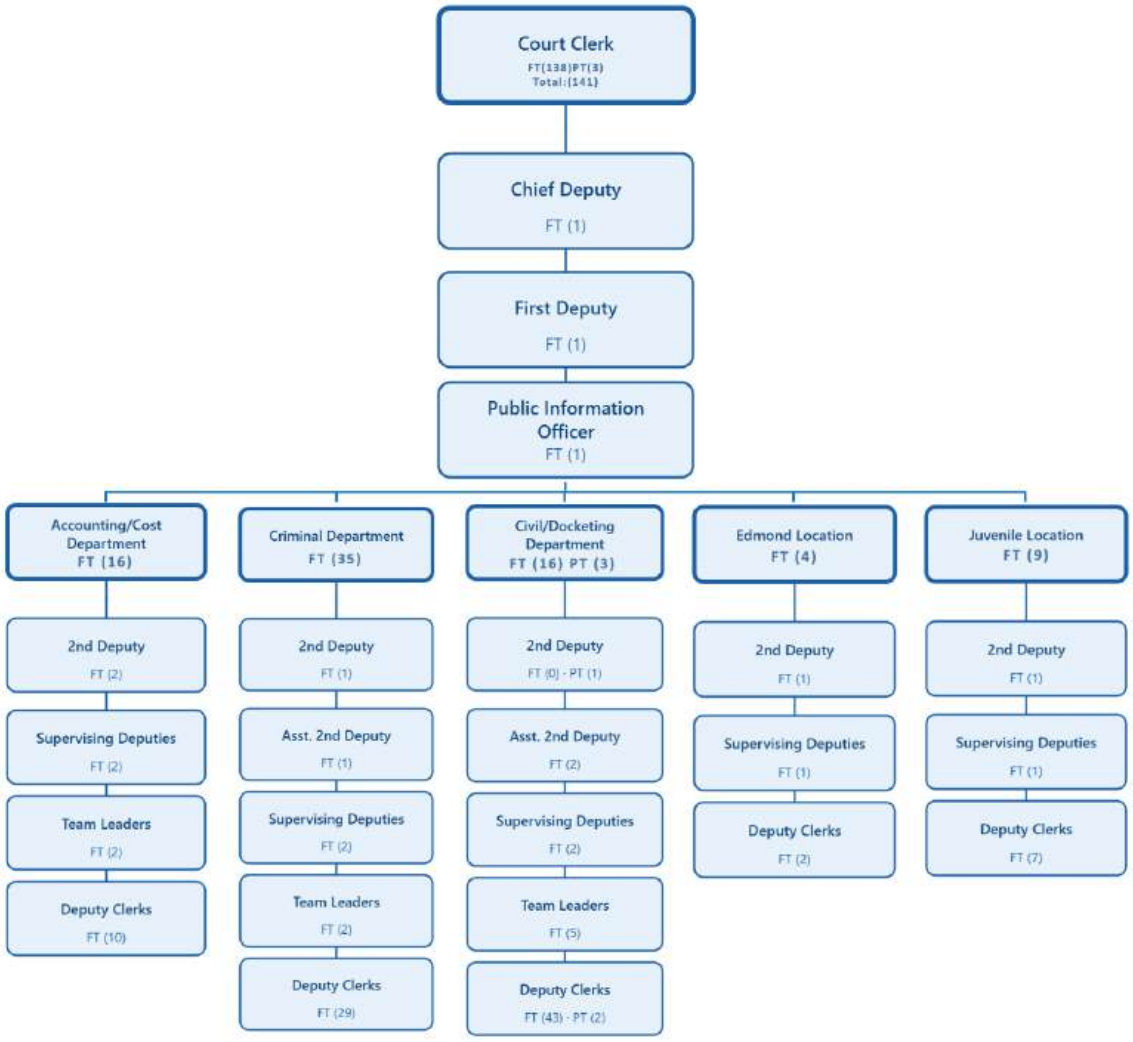
Rick Warren
Court Clerk · Dept 160

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.

FULL-TIME STAFF	TOTAL BUDGET	SALARIES	BENEFITS
139	**$12.6M**	**$8.5M**	**$3.8M**
+0 Vs FY 25-26	General Fund, FY 26-27	Personnel, FY 26-27	FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

The constitutionally created Office of the Court Clerk is elected by countywide vote every four years. The Court Clerk is one of three members of the Court Fund Governing Board, along with the Presiding Administrative Judge and the Associate District Judge. Filing fees and other costs collected by the Court Clerk are deposited into the Court Fund to pay for all maintenance and operating costs of the District Court. Court equipment, courthouse maintenance, courthouse security, Sheriff's Office funding, the Law Library, the Public Defender's Office, the District Attorney's Office, and court staff are all supported by the Court Fund. Total revenues and 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.

FUNDING SOURCES & RESTRICTIONS

Court Fund

Revenues received at the District Court level are 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 included in the attached documents and clearly marked to provide a complete picture of the total cost of operating the Oklahoma County Court Clerk's Office.

PERFORMANCE MEASURES

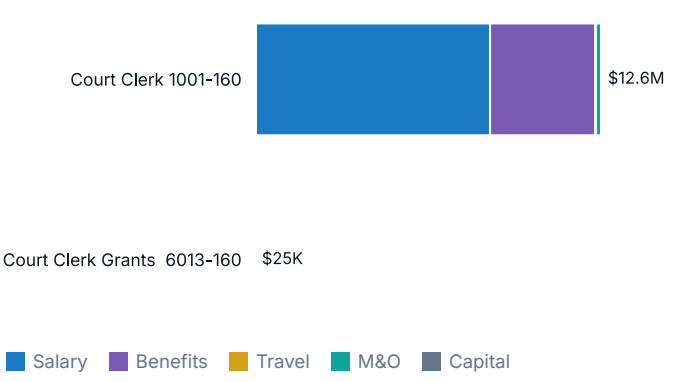
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	141	139	139
Small Claim Cases Filed	71,950	74,298	78,756
Traffic Cases Filed	44,073	44,604	47,280
Civil Cases Filed	1,319	1,267	1,343
Misdemeanors Filed	117,342	120,169	127,379

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-160 General Fund Court Clerk	11,892,138	10,001,192	12,570,901
6013-160 Court Clerk Grants	—	—	25,000
Total Sources	**11,892,138**	**10,001,192**	**12,595,901**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Court Clerk 1001-160	8,489,290	3,821,449	14,800	195,362	50,000	**12,570,901**
Court Clerk Grants 6013-160	—	—	2,500	15,000	7,500	**25,000**
Total Expenditures FY 26-27	**8,489,290**	**3,821,449**	**17,300**	**210,362**	**57,500**	**12,570,901**

Commissioner — District Three

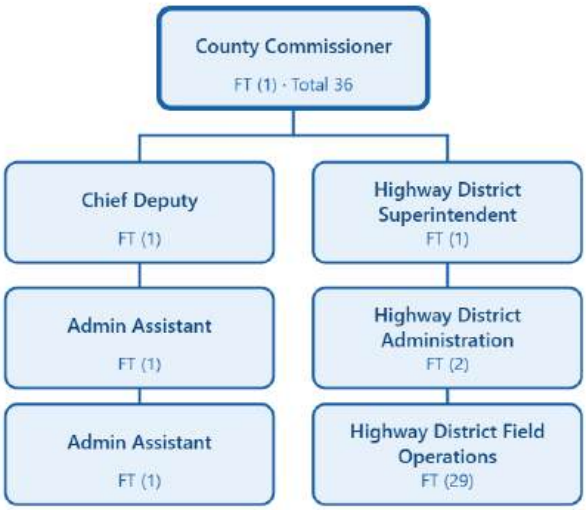
Vacant · Adopted Budget · Fiscal Year 2026–2027

Vacant

Commissioner — District Three · Dept 930

FULL-TIME STAFF	ROAD MILES MAINTAINED	ROW MILES MAINTAINED	TOTAL BUDGET
35	**234.5**	**347**	**$10.1M**
FY 26-27 Budgeted	Public Roads · 43% Of County	Mowing & Clearing, FY 26-27	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

Oklahoma County Highway District Three maintains 234.51 miles of public roads, representing 43% of Oklahoma County's total 538.21 road miles. District Three road crews focus primarily on county section-line roads in unincorporated areas. Their work includes road rehabilitation, reconstruction, drainage improvements, right-of-way maintenance, and road clearing. The district may also provide labor and equipment for public school property improvement projects, including playgrounds, walking trails, and parking lots. Crews also assist with cleanup efforts following natural disasters such as ice storms, tornadoes, and flooding. Under the direction of District Superintendent Bill McClung, the District Three Highway Office operates within a balanced budget and keeps personnel-related expenses below 35% of the total operating budget.

FUNDING SOURCES & 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.

PERFORMANCE MEASURES

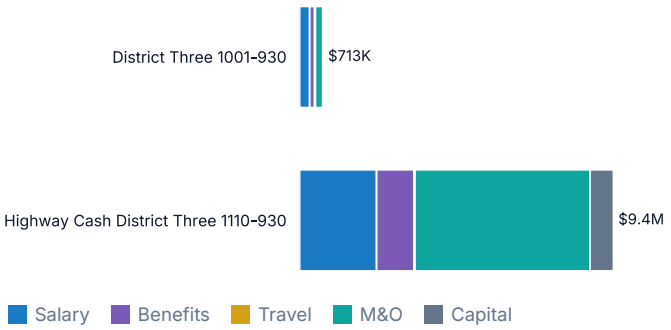
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	35	36	35
Part-Time Employees	0	0	0
Number of road miles constructed	0	0	1
Number of road miles reconstructed	4	6	2
Number of road miles preserved/maintained	1	2	4
Number of bridge reconstruction/replacement	0	2	3
Number of special project constructions	6	4	2
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	27	59
Number of Linear Feet (LF) of culvert pipe installed	912	1,087	860
Number of tons repair material applied (patching)	939	826	1,000
Number of incidents responded with Federal Emergency Management Agency (FEMA) Declaration	0	0	1
Amount of Fema Reimbursements	$57,986	$0	$0

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-930 General Fund District Three	591,439	704,907	712,543
1110-930 Highway Fund District Three	10,057,013	10,504,572	9,436,014
Total Sources	**10,648,452**	**11,209,479**	**10,148,558**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
District Three 1001-930	303,438	148,066	22,500	224,540	14,000	**712,543**
Highway Cash District Three 1110-930	2,315,307	1,122,158	30,010	5,261,040	707,500	**9,436,014**
Total Expenditures FY 26-27	**2,618,744**	**1,270,223**	**52,510**	**5,485,580**	**721,500**	**10,148,558**

BOCC Departments

Fiscal Year 2026-2027

Community Sentencing

Adopted Budget · Fiscal Year 2026–2027

MISSION

To enhance public safety through the supervision of offenders sentenced to court-ordered probation, while providing access to treatment and support services and utilizing evidence-based practices to promote pro-social behavior and reduce criminogenic needs.

TOTAL BUDGET
$161K
Community Sentencing Fund, FY 26-27

VS FY 25-26
-0%
From $161K Prior Year

ABOUT THE OFFICE

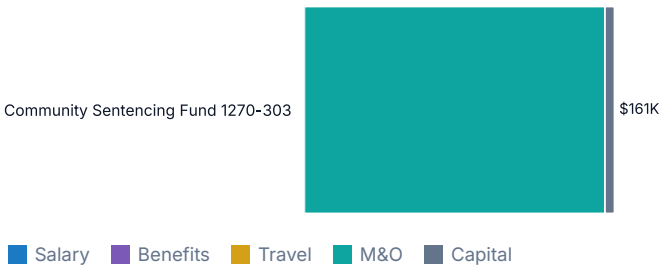
The Office of Community Sentencing, through its private provider The Educational and Employment Ministry (TEEM), continues to oversee a combined caseload of more than 650 offenders on a daily basis. As an alternative to incarceration, Oklahoma County judges utilize this sentencing mechanism to provide supervision and ensure compliance with individualized probation plans. Case managers supervise offenders, coordinate individualized treatment plans, and provide access to additional programs and services. For instances of non-compliance—including ongoing illegal substance use, failure to report, failure to attend classes, and failure to pay required fees—offenders present an increased risk to public safety and may be sanctioned by the court through a range of measures, including jail time or sentencing to the Oklahoma Department of Corrections. Offender profiles continue to evolve, and current national best practices emphasize specialized management strategies for supervising violent offenders, individuals with chronic mental illness (CMI), female offenders, and other high-need populations. To that end, Community Sentencing has expanded its programming approach through the development of a Cognitive Education program and revisions to Substance Abuse Treatment services. The Female Opportunity Group (FOG) continues to demonstrate ongoing success, and consideration is being given to the development of a comparable program for male participants.. The Oklahoma County Community Sentencing Planning Council has strongly supported the program's new goals, and its ongoing partnership with the Oklahoma Department of Corrections reflects a unified approach, operating as one team with one mission. Oklahoma County Human Resources and Environmental Health and Safety.

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1270-303 Community Sentencing Fund	161,448	161,448	161,448
Total Sources	**161,448**	**161,448**	**161,448**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Community Sentencing Fund 1270-303	—	—	—	156,448	5,000	**161,448**
Total Expenditures FY 26-27	**—**	**—**	**—**	**156,448**	**5,000**	**161,448**

County Audit

Adopted Budget · Fiscal Year 2026–2027

TOTAL BUDGET
$998K
Combined Sources, FY 26-27

VS FY 25-26
+9%
From $916K Prior Year

ABOUT THE OFFICE

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 procedure. 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.

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-190 General Fund County Audit	884,837	915,710	997,864
Total Sources	**884,837**	**915,710**	**997,864**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
County Audit 1001-190	—	—	—	997,864	—	**997,864**
Total Expenditures FY 26-27	**—**	**—**	**—**	**997,864**	**—**	**997,864**

Court Services

Adopted Budget · Fiscal Year 2026–2027

MISSION

Unit personnel are responsible for gathering information about an accused person to assist in determining whether to grant pre-trial release from custody.

TOTAL BUDGET	GENERAL FUND	COURT SERVICES FUND
$1.6M	**$1.5M**	**$130K**
Combined Sources, FY 26-27	Operating Appropriation	Fee-supported, FY 26-27

ABOUT THE OFFICE

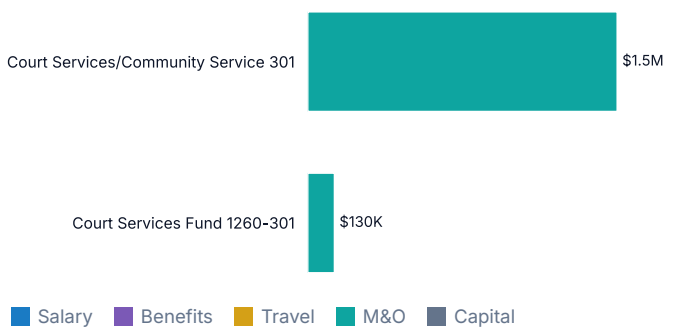
Oklahoma County Court Services comprises the Pretrial Release unit and Community Services unit. O.S. Title 22 § 1105.1 established the Pre-trial Release Act, while O.S. Title 22 Chapter 16 § 991a-4.1 established the Community Service Sentencing Program. Unit personnel are responsible for gathering and reviewing neutral and validated information about an accused person to assist the courts in making an effective determination on an individual's pretrial release. Court Services programs provide reporting and GPS monitoring with conditions and restrictions that vary based on charges, ranging from full 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 July 1, 2025, to March 31, 2026, 1,942 defendants were released to the Pretrial Release Program, representing a detention cost savings to Oklahoma County of $10,256,897. The purpose of the Community Service Program is to place individuals sentenced by the courts to complete a set number of community service hours in lieu of jail time at appropriate nonprofit agencies. These agencies supervise and verify the hours worked by each client. Community Service personnel then report to the courts, the District Attorney, and the probation officer when a client completes or fails to complete their community service requirements. From July 1, 2025, to April 26, 2026, 672 individuals performed community service hours through this program.

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-301 General Fund Court Services	1,184,903	1,260,903	1,480,918
1260-301 Court Services Fund	223,675	179,800	129,740
Total Sources	**1,408,578**	**1,440,703**	**1,610,659**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Court Services/Community Service 301	—	—	—	1,480,918	—	**1,480,918**
Court Services Fund 1260-301	—	—	—	129,740	—	**129,740**
Total Expenditures FY 26-27	**—**	**—**	**—**	**1,610,659**	**—**	**1,610,659**

Election Board

Adopted Budget · Fiscal Year 2026–2027

MISSION

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

FULL-TIME STAFF	REGISTERED VOTERS	BALLOTS DISTRIBUTED	TOTAL BUDGET
16	475,000	1,310,642	$2.3M
	FY 26-27 Projected	FY 26-27 Projected	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

Administration and Finance: Supervise and oversee all office functions and duties related to conducting elections and maintaining voter registration records. 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 in accordance with statutory retention requirements. Election Setup: Prepare for elections by producing ballot style combinations and precinct allocation information for each jurisdiction; tally and verify election returns. Mapping and Street Guide: Produce jurisdictional maps and assign street guide segments to precincts. Polling Locations: Locate, survey, and designate polling 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 deploy voting devices and other election equipment; monitor election-day usage. Accomplishments (2024–25): Successfully completed the County, State, and Federal election cycle. Implemented all new statutory requirements. Continued progress on the street guide after redistricting. Objectives for 2025–26: Continue to meet statutory obligations related to voter registration and election administration for upcoming Federal, State, Municipal, and School District elections.

PERFORMANCE MEASURES

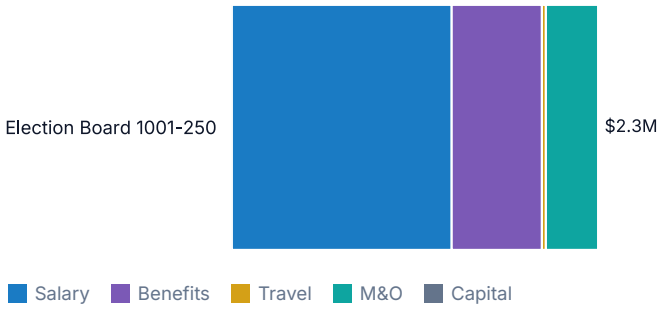
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	16	16	16
Part-Time Employees	1,120	1,120	1,120
Ballots distributed and retained	1,215,530	1,395,736	1,310,642
Registered voters	454,732	465,519	475,000
Voter registrations processed	100,316	44,167	100,000
Voter registration cards mailed	93,355	61,941	120,000
Voter history credit given	368,705	77,193	350,000
Street guide adjustments	1,292	507	1,000
Absentee ballot applications processed	24,659	10,881	75,000
Voting devices tested	1,144	1,020	890

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-250 General Fund Election Board	2,126,211	1,908,014	2,281,267
Total Sources	**2,126,211**	**1,908,014**	**2,281,267**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Election Board 1001-250	1,365,756	560,457	24,720	325,263	5,071	**2,281,267**
Total Expenditures FY 26-27	**1,365,756**	**560,457**	**24,720**	**325,263**	**5,071**	**2,281,267**

Emergency Management

Adopted Budget · Fiscal Year 2026–2027

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.

FULL-TIME STAFF	PUBLIC ED PRESENTATIONS	STAFF TRAINING HOURS	TOTAL BUDGET
5	**8**	**475**	**$1.2M**
FY 26-27 Budgeted	FY 26-27 Projected	FY 26-27 Projected	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



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. While somewhat broad in scope, these areas require numerous specific tasks and operations. Efforts to prevent or lessen the impact of a potential disaster fall under mitigation activities, such as the Crutcho Creek, Triple XXX, and Wilshire Bridge projects. Preparedness efforts include detailed planning, education, and training exercises. Information is provided online and through the distribution of printed materials, public education presentations, and training sessions for a variety of groups and organizations. All individuals and groups are encouraged to develop emergency plans and are assisted in doing so for use at home, work, or elsewhere. Oklahoma County Emergency Management also develops and maintains the comprehensive Oklahoma County Emergency Operations Plan, Natural Hazard Mitigation Plan, and other critical operations-related plans and documents, which are periodically reviewed and updated. Response activities require 24-hour readiness and may involve the use of specialized equipment and skills. Mobile communications units, weather-monitoring capabilities, and other resources are available at all times to support jurisdictions throughout the county and region. Emergency Management also provides severe-weather monitoring and warning capabilities through staffing of the Emergency Operations Center and utilization of the Citizen Volunteer Team (CVT), which is trained to provide several essential services. Many county-owned fire departments and emergency response units, funded and partially maintained through the County Commissioners' budgeting process, are also maintained within the county and coordinated by the Office of Emergency Management. Recovery activities include working closely with the Federal Emergency Management Agency (FEMA), the U.S. Small Business Administration (SBA), the Oklahoma Department of Emergency Manage-

ment, and Oklahoma Homeland Security to secure reimbursements 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 by coordinating post-disaster cleanup and restoration opportunities. Accomplishments (2024–25): The Office of Emergency Management's most significant accomplishment was the utilization of the new Public Safety Center Emergency Operations Center (EOC) facility at 2109 NE 36th Street and the Backup EOC located in the County Annex Building. The office continues to update and coordinate multiple local and regional planning documents and provides direct support to multiple Oklahoma County fire and rescue departments and associated emergency response partners. Emergency communications capabilities for multiple jurisdictions and public safety disciplines have been enhanced and coordinated through the use of ARPA funds. The office has also delivered and participated in numerous public education opportunities, workgroups, local and regional committees, planning projects, and exercises, while providing support and assistance during multiple emergency incidents. Staff coordinate the monthly Eastern Oklahoma County Fire Chiefs Meeting and the Oklahoma County Wildland Fire Task Force. Objectives (2025–26): Continue implementation of hazard mitigation planning and related strategies. Pursue opportunities to develop and implement automatic aid emergency response procedures in eastern Oklahoma County. Continue enhancement of the Oklahoma County Fire Task Force and Strike Team activities. Maintain active participation in multiple committees, workgroups, and other collaborative efforts at both the local and state levels.

FUNDING SOURCES & RESTRICTIONS

Emergency Management Fund

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

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

PERFORMANCE MEASURES

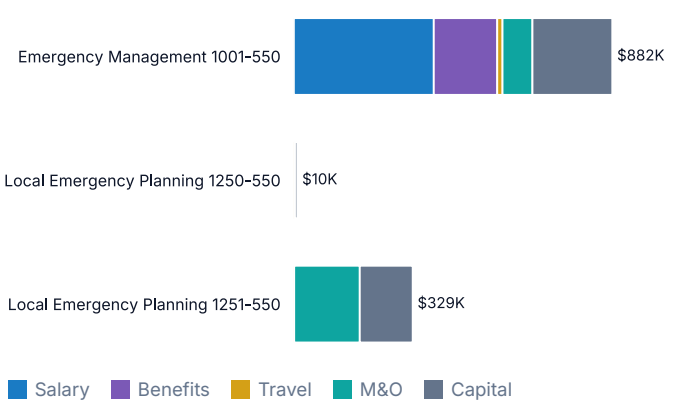
	FY 24-25	FY 25-26	FY 26-27
Full-time Employees	5	5	5
Part-Time Employees	0	0	0
Public Education presentations	10	5	8
Staff training hours	394	644	475
Planning hours	300	210	280
Regional Coordination hours	140	320	300

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-550 General Fund Emergency Mgmt	841,284	854,873	882,225
1250-550 Local Emergency Planning Committee (LEPC)	9,619	9,619	9,619
1251-550 Emergency Management Fund	724,353	632,224	329,255
Total Sources	**1,575,256**	**1,496,716**	**1,221,099**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Emergency Management 1001-550	387,679	175,803	14,633	82,910	221,200	**882,225**
Local Emergency Planning 1250-550	—	—	1,500	1,669	6,450	**9,619**
Local Emergency Planning 1251-550	—	—	943	181,690	146,622	**329,255**
Total Expenditures FY 26-27	**387,679**	**175,803**	**17,076**	**266,269**	**374,272**	**1,221,099**

Employee Benefits & Retirement

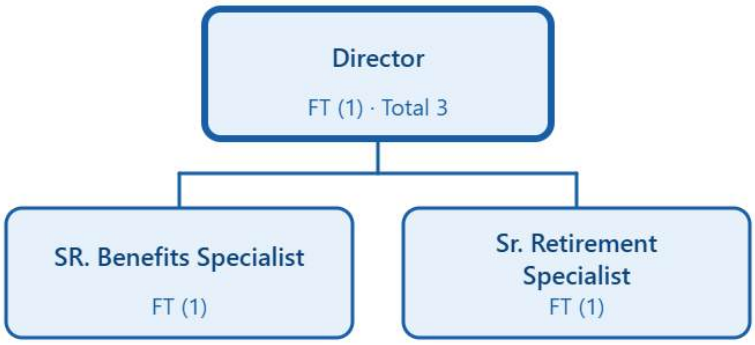
Adopted Budget · Fiscal Year 2026–2027

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 pro-active 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 quaility care afforadable and easily attainable - improving members health and the long term reduction of of health care cost increases over time.

FULL-TIME STAFF	MEMBERS ON BENEFIT PLAN	VENDORS MANAGED	TOTAL BUDGET
3	1,900	26	$470K
FY 26-27 Budgeted	Employees & Retirees	Benefit Options, FY 26-27	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

Benefits and Retirement is a department established by the Board of County Commissioners (BOCC) to administer benefit programs for active employees and retirees. The department manages the day-to-day administration of the Oklahoma County health benefit plan, prescription plan, dental plan, wellness initiatives, annual health risk assessments, COBRA administration, retiree benefits, retirement processing, 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 administration of the County Pharmacy. On a daily basis, staff communicate with employees, retirees, their families, benefit vendors, and other healthcare partners throughout the community. Oklahoma County Human Resources and Environmental Health and Safety.

PERFORMANCE MEASURES

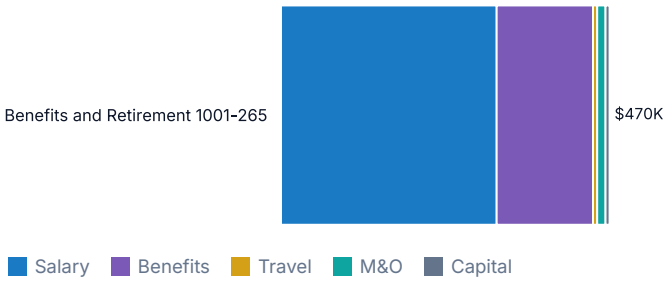
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	3	3	3
Employees & Retirees on Benefit Plan	1,582	1,838	1,900
Benefit options/Vendors managed	24	26	26

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-265 General Fund Benefits and Retirement	442,093	383,587	470,269
Total Sources	**442,093**	**383,587**	**470,269**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Benefits and Retirement 1001-265	308,697	137,915	6,000	11,900	5,757	**470,269**
Total Expenditures FY 26-27	**308,697**	**137,915**	**6,000**	**11,900**	**5,757**	**470,269**

Engineering Department

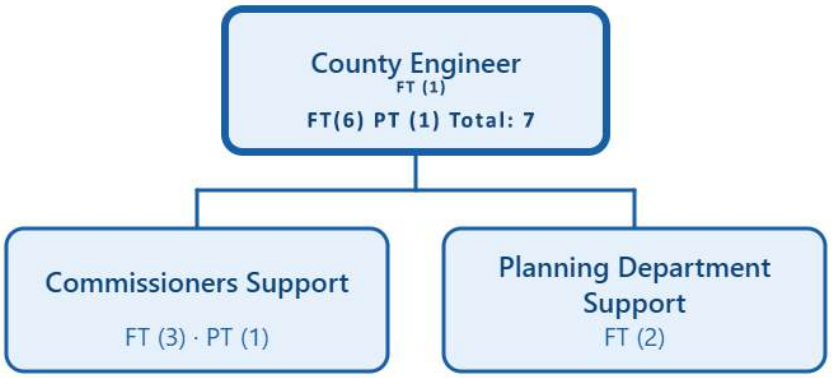
Adopted Budget · Fiscal Year 2026–2027

MISSION

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

FULL-TIME STAFF	EXPENDITURES	TOTAL BUDGET
5	$675K	$675K
	FY 26-27	General Fund, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

The Engineering Department provides support and guidance to the Board of County Commissioners regarding infrastructure needs and roads and bridges construction and repair. The department investigates and responds to inquiries as they arise. Engineering Department staff monitor county building construction projects and, upon request, provide information to departments and the State Auditor on behalf of the Board of County Commissioners. Commissioners Support: Develop, negotiate, and maintain all architectural and engineering contracts for the county to ensure quality services. Monitor the performance of architectural and engineering contracts to ensure compliance with specifications, public safety requirements, and protection of the county's investment. Prepare, update, and maintain master road and bridge long-range plans that may be required by other agencies to maximize the county's eligibility for state and federal funding. Upon request, consult with districts regarding roads and bridges to ensure that all county roads and bridges are in good working order and meet state and county engineering standards. Engineering Internal Departmental Support: Responsible for the overall operation and condition of county-owned property to help reduce operating costs and ensure a safe and pleasant environment for employees and the public. Maintain and collect information related to the repair and construction of county property to preserve historical records and assist with future planning and expenditures. Planning Department Support: Responsible, by statute, for providing professional engineering expertise and enforcing regulations and codes to ensure the county's orderly growth in accordance with the County Master Plan. Interface with Other Agencies: Serve as the primary point of contact for consulting engineers, construction project engineers, and professional and technical groups to ensure the consistent application of engineering principles. Coordinate with city, county, state, and federal agencies to ensure the county is informed of matters for which each agency is responsible. Common Activities Within All Activities: Remain available to Commissioners, other elected officials, district road superintendents, Planning Department staff, and the general public to address a wide variety of issues and ensure satisfactory responses to citizens. Accomplishments (2025–26): The Multi-Jurisdictional Hazard Mitigation Plan update continues. Dry-weather screening of waterways and water quality testing of Chisolm Creek continued. Engineering staff assisted and advised on County capital projects, including Annex Space Utilization and TIF Funding, the County Courthouse, the Krowse Building, Juvenile Justice repairs, the Behavioral Care Center, the New Adult Detention Center, and Twenty-Five ARPA projects, among others. Plans for the new Adult Detention Center

have been completed. Thirty-three active county road and bridge projects are currently in design or construction, including the Waterloo Road Corridor Project, Luther Road Corridor Project, Covell Road Corridor Project, and various bridge replacement projects located on Hiwassee Road, Waterloo Road, and 220th Street, among others. The department completed projects with the U.S. Army Corps of Engineers and FEMA using Hazard Mitigation Grant Program funds. Reconstruction and stabilization of Triple X Road continue. Objectives (2026–27): Continue managing engineering initiatives that include, but are not limited to, planning, organizing, implementing, directing, and managing the efforts of the Engineering and Planning team. These efforts encompass a wide variety of services related to roads and bridges, enforcement of planning procedures, and ensuring environmental compliance on county projects. Achieving these goals requires enhanced customer service, open and clear communication with all participating departments, and effective coordination of current and upcoming projects.

STAFFING

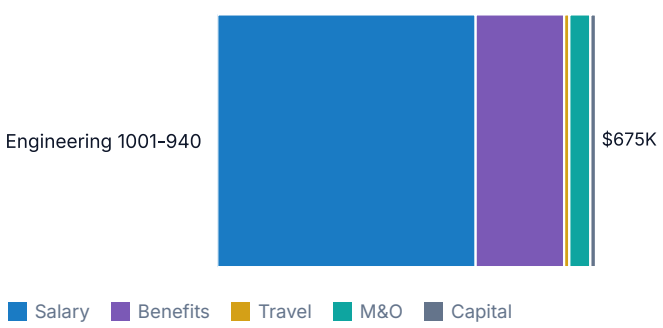
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	5	5	5
Part-Time Employees	1	1	1

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-940 General Fund Engineering	596,689	560,822	674,771
Total Sources	**596,689**	**560,822**	**674,771**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Engineering 1001-940	460,420	157,601	9,300	37,450	10,000	**674,771**
Total Expenditures FY 26-27	**460,420**	**157,601**	**9,300**	**37,450**	**10,000**	**674,771**

Excise & Equalization Board

Adopted Budget · Fiscal Year 2026–2027

BOARD MEMBERS	PETITIONS FILED	MUNICIPAL BUDGETS SET	TOTAL BUDGET
3	**400**	**60**	**$59K**
Appointed Members	Most Recent Year	Most Recent Year	Combined Sources, FY 26-27

ABOUT THE OFFICE

One member is appointed by the Oklahoma Tax Commission, one member is appointed by the Board of County Commissioners, and one member is appointed by the District Judge(s). The terms of the members are coterminous with those of the first and third County Commissioners' districts. No more than one member may reside in a single County Commissioner's district. County Board of Equalization: The County Board of Equalization's primary duty is equalization. Each year, the board convenes to equalize that year's assessment roll and ensure that all non-agricultural real property is appraised at its fair cash value according to its use; all agricultural real property is valued according to its use; and all personal property is listed at its fair cash value. Use value is the appraisal of property based on its actual use. The role of the County Board of Equalization is to maintain equity within the county's property tax structure. County Excise Board: The County Excise Board examines county budgets and is responsible for ensuring adequate and accurate reporting of revenues and expenditures for all budgetary and supplemental purposes, as well as ensuring adequate provisions for the performance of mandatory, constitutional, and statutory governmental functions within available revenues. If the budget is within the income and revenues lawfully available, the Excise Board approves the budget and computes the required levy. (See Oklahoma Statutes, Title 19, § 1414 for additional information.) Oklahoma County Human Resources and Environmental Health and Safety.

PERFORMANCE MEASURES

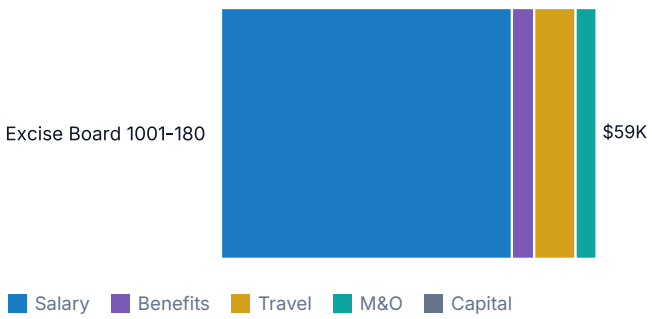
	FY 24-25	FY 25-26	FY 26-27
Board Members	3	3	3
Petitions filed	136	132	400
Petition Values Adjusted	82	25	100
Equalization Board Meeting Days	40	16	60
Excise Board Meeting Days	25	17	21
Resolutions Received/Approved	170	155	160
Temporary Cash Transfers Approved	32	24	24
Temporary Appropriations Set	40	30	20
Municipality Budgets Set/Received	58	92	60
Municipality Other Documents Acted On	7	9	10

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-180 General Fund Excise Board	47,447	57,457	58,981
Total Sources	**47,447**	**57,457**	**58,981**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Excise Board 1001-180	45,666	3,493	6,500	3,322	—	**58,981**
Total Expenditures FY 26-27	**45,666**	**3,493**	**6,500**	**3,322**	**—**	**58,981**

Facilities Management

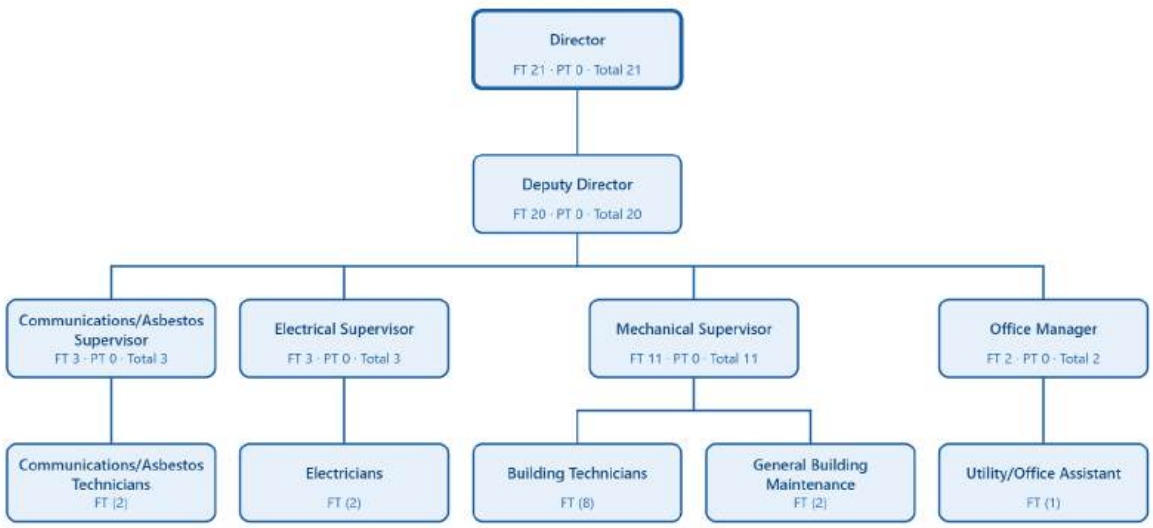
Adopted Budget · Fiscal Year 2026–2027

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 Public Building Authority (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 PBA.

FULL-TIME STAFF	MAINTENANCE (M&O)	TOTAL BUDGET
22	**$1.0M**	**$3.1M**
	Operations & Custodial	Combined Funds, FY 26-27

ORGANIZATIONAL STRUCTURE



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. 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.

STAFFING

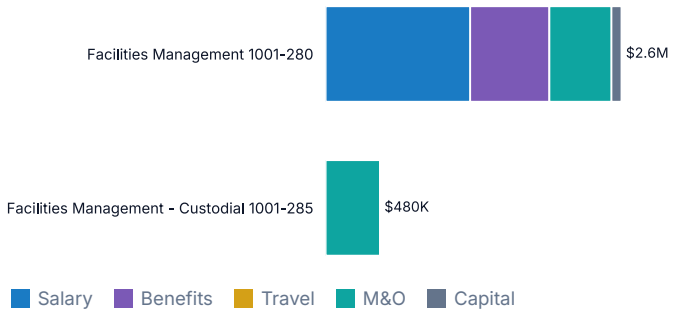
	FY 24-25	FY 25-26	FY 26-27
Full-time Employees	22	22	22
Full-time Employees - PBA	0	0	0
Part-time Employees	—	0	0

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-280 General Fund Facilities Management	2,420,371	2,122,558	2,619,831
1001-285 General Fund Facilities Mgmt - Custodial	364,000	400,400	480,480
Total Sources	**2,784,371**	**2,522,958**	**3,100,311**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Facilities Management 1001-280	1,280,434	701,605	—	549,609	88,182	**2,619,831**
Facilities Management - Custodial 1001-285	—	—	—	480,480	—	**480,480**
Total Expenditures FY 26-27	**1,280,434**	**701,605**	**—**	**1,030,089**	**88,182**	**3,100,311**

Free Fair

Adopted Budget · Fiscal Year 2026–2027

TOTAL BUDGET	OPERATIONS (M&O)	CAPITAL OUTLAY
$97K	**$91K**	**$6K**
Combined Sources, FY 26-27	Fair & Livestock Shows	FY 26-27

ABOUT THE OFFICE

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 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 Oklahoma County Human Resources and Environmental Health and Safety.

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-710 General Fund Free Fair	72,598	87,950	96,745
Total Sources	**72,598**	**87,950**	**96,745**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Free Fair 1001-710	—	—	—	90,745	6,000	**96,745**
Total Expenditures FY 26-27	**—**	**—**	**—**	**90,745**	**6,000**	**96,745**

Human Resources / Health & Safety

Adopted Budget · Fiscal Year 2026–2027

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.

FULL-TIME STAFF	WORKERS' COMP INCIDENTS	WORKERS' COMP COST	TOTAL BUDGET
6	40	$470K	$792K
	FY 26-27 Projected	FY 26-27	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

Human Resources: This office was established by the 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. Safety: 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. Oklahoma County Human Resources and Environmental Health and Safety.

PERFORMANCE MEASURES

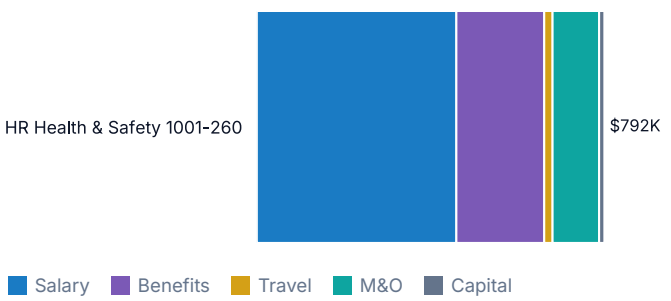
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	5	6	6
Part-Time Employees	1	1	0
Workers Compensation Dollars	$188,443	$470,151	$470,151
Workers Compensation Incidents	45	40	40

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-260 General Fund HR Health & Safety	728,963	749,123	791,683
Total Sources	**728,963**	**749,123**	**791,683**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
HR Health & Safety 1001-260	454,537	200,125	19,000	106,021	12,000	**791,683**
Total Expenditures FY 26-27	**454,537**	**200,125**	**19,000**	**106,021**	**12,000**	**791,683**

Information Technology

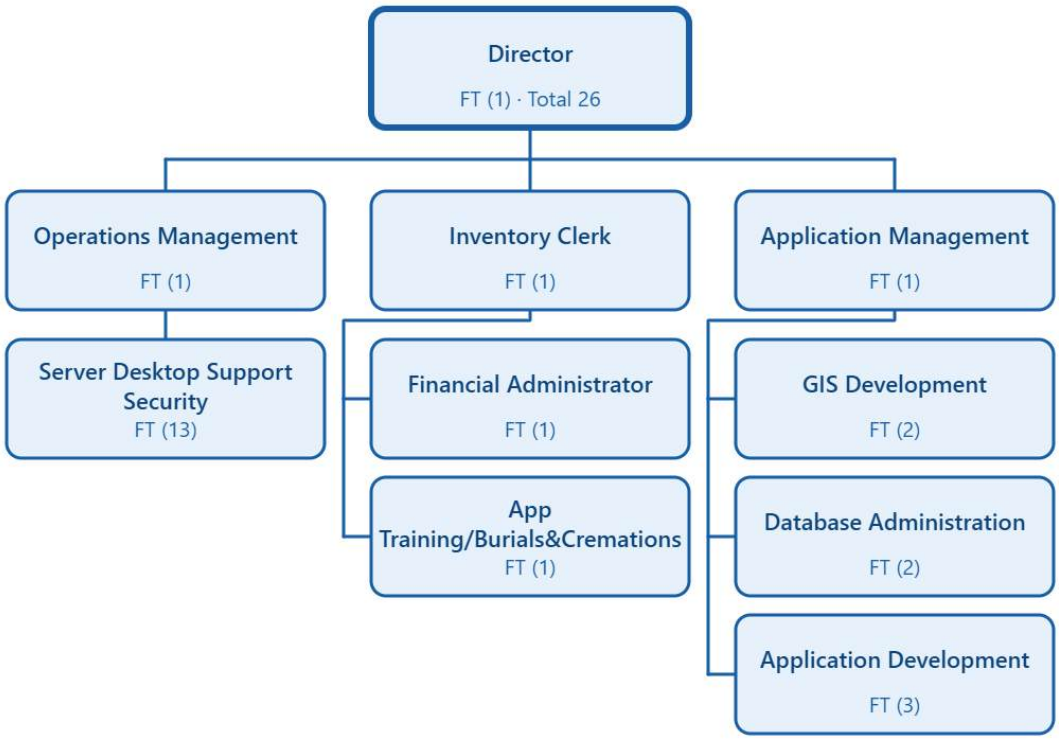
Adopted Budget · Fiscal Year 2026–2027

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.

FULL-TIME STAFF	OPERATING BUDGET	SPECIAL REVENUE	TOTAL BUDGET
27	**$7.0M**	**$105K**	**$7.1M**
	General Fund MIS, FY 26-27	MIS Special Revenue Fund	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

The Information Technologies (IT) Department can be divided into two main functional areas, application development and operations. Twelve staff memebers are currently employed 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 for unclaimed bodies in the county. The IT Department also currently maintains and supports over 140 servers, 1,300 computer endpoints, 1,900 email accounts, 120TB of data, and our wireless infrastructure. In addition, there are two phone systems that total close to 1400 phones. Telecommunications is provided to the entire county. On the application development side, there is one application administrator, one full time web developer, one financial applications administrator, two Database Administrators (DBAs), two Geo-

graphic Information Sysytem (GIS) administrators, one application developer, and one applications trainer who also handles burials and cremations. DBAs support 150 databases.

STAFFING

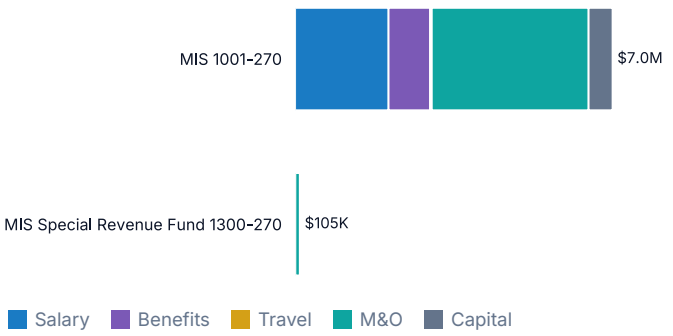
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	23	27	27
Part-Time Employees	0	0	0

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-270 General Fund MIS	5,097,836	6,056,157	7,017,727
1300-270 MIS Special Revenue Fund	200,365	163,666	104,666
Total Sources	**5,298,201**	**6,219,823**	**7,122,393**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
MIS 1001-270	2,065,627	918,584	37,000	3,466,883	529,633	**7,017,727**
MIS Special Revenue Fund 1300-270	5,000	383	—	99,283	—	**104,666**
Total Expenditures FY 26-27	**2,070,627**	**918,966**	**37,000**	**3,566,166**	**529,633**	**7,122,393**

Juvenile Bureau

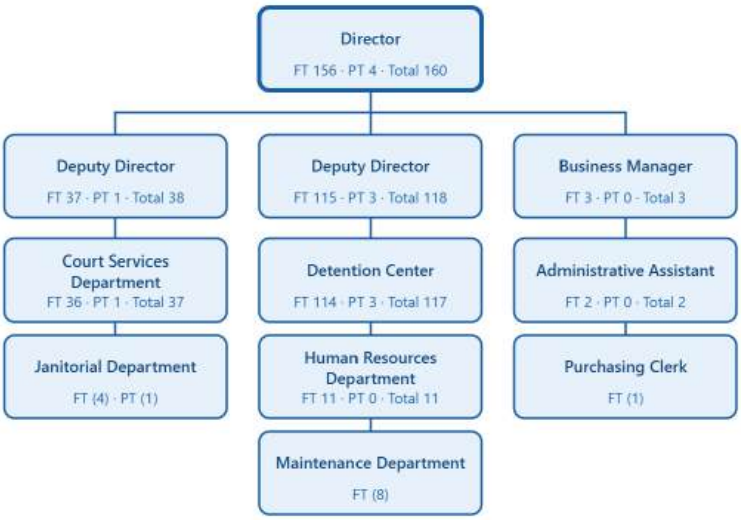
Adopted Budget · Fiscal Year 2026–2027

MISSION

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

FULL-TIME STAFF	JUVENILES REFERRED	DETENTION ADMISSIONS	TOTAL BUDGET
161	**893**	**822**	**$14.2M**
+2 Full-time, FY 26-27	To Intake, FY 26-27	FY 26-27 · ADP 65	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

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.

FUNDING SOURCES & RESTRICTIONS

Juvenile Probation Fee Fund

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 purchase needed services for Bureau clients such as sanctions, sex offenders' services, counseling, and psychological counseling.

Juvenile Work Restitution Fund

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

Juvenile Grant Fund

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

PERFORMANCE MEASURES

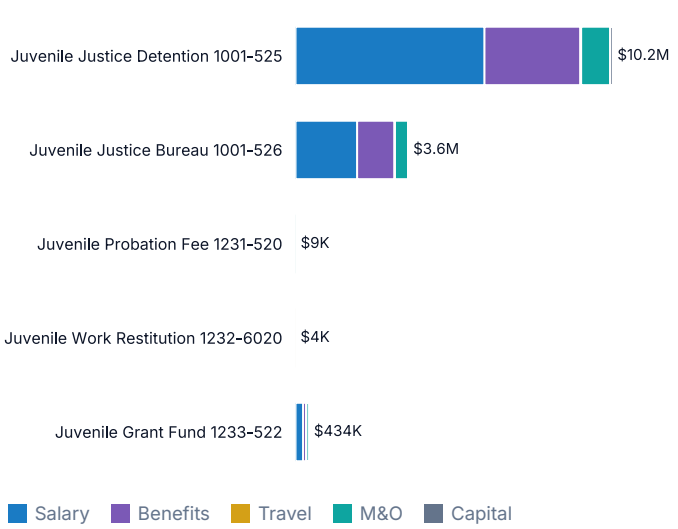
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	159	159	161
Part-Time Employees	4	4	4
Deferred Filing Caseload	145	134	160
Juveniles Referred to Intake	810	766	893
Dispositions by Probation	232	193	183
Re-referrals to Probation	20	16	14
Probation Closed Successfully	223	185	206
Admissions to Detention	613	595	822
Average Daily Population	50	61	65

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-525 General Fund Juvenile Justice Detention	8,502,224	7,864,280	10,150,852
1001-526 General Fund Juvenile Justice Bureau	2,765,447	2,613,101	3,613,562
1231-520 Juvenile Probation Fee	79,107	85,474	8,750
1232-6020 Juvenile Work Restitution	89,074	89,074	3,581
1233-522 Juvenile Grant Fund	536,357	616,258	434,036
Total Sources	**11,972,209**	**11,268,187**	**14,210,781**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Juvenile Justice Detention 1001-525	6,048,804	3,066,336	29,000	923,962	82,750	**10,150,852**
Juvenile Justice Bureau 1001-526	1,972,250	1,192,122	19,750	412,840	16,600	**3,613,562**
Juvenile Probation Fee 1231-520	—	—	—	8,750	—	**8,750**
Juvenile Work Restitution 1232-6020	—	—	3,581	—	—	**3,581**
Juvenile Grant Fund 1233-522	241,320	94,716	15,000	83,000	—	**434,036**
Total Expenditures FY 26-27	**8,262,374**	**4,353,174**	**67,331**	**1,428,552**	**99,350**	**14,210,781**

Planning Commission

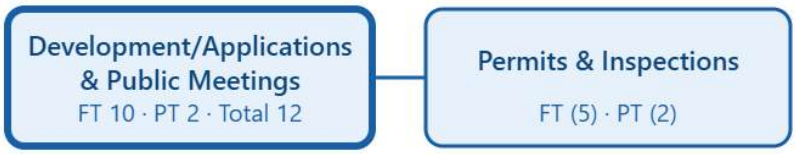
Adopted Budget · Fiscal Year 2026–2027

MISSION

To develop and implement a comprehensive strategy that supports sustainable growth and economic prosperity in Oklahoma County while preserving and enhancing existing infrastructure, and fostering high- quality, well-planned development within the unincorporated areas of the County.

FULL-TIME STAFF	BUILDING PERMITS	CODE INSPECTIONS	TOTAL BUDGET
5	435	2,484	$838K
	Issued, FY 26-27	FY 26-27 Projected	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

The mission of the Oklahoma County Planning Department (Department) is to provide high-quality planning services that support responsible growth and development, while striving to be a leading planning organization in the State of Oklahoma through professionalism, innovation, effective communication, and the strategic use of technology. The Department administers and enforces regulations related to planning, subdivision, zoning, and floodplain management to protect public health, safety, and welfare and to promote orderly development within Oklahoma County. The Department provides professional planning support to the Board of County Commissioners, Planning Commission, and the general public in the development and implementation of Oklahoma Statutes Title 19 § 868.1, County policies, and other adopted land use plans. The Department administers and enforces the County's subdivision, floodplain, and zoning regulations, and is responsible for reviewing and providing recommendations to decision-making bodies on subdivision proposals and zoning applications, including special use permits, planned unit developments (PUDs), and amendments to the zoning and subdivision regulations. Additionally, the Department serves as a resource to the public by providing guidance on applicable regulations, development procedures, and land use patterns. Planning Operations: Provide comprehensive planning services that guide the orderly growth and development of Oklahoma County through the administration of subdivision, zoning, and floodplain regulations. The Department works to standardize development practices to ensure that subdivision designs, zoning compliance, and roadway improvements meet established County standards. Responsibilities include reviewing development proposals and zoning applications, preparing accurate and timely staff reports, and coordinating public meeting materials for the Planning Commission, Board of Adjustment, Floodplain Management Board, and the Board of County Commissioners. The Department also ensures transparency and consistency in decision-making while serving as a resource to the public on land use regulations, development procedures, and zoning requirements. The Department ensures that all building permit applications for residential and commercial structures within the unincorporated areas of Oklahoma County are thoroughly reviewed for completeness and compliance with all applicable codes and regulations in a timely manner. Additionally, implement and maintain a comprehensive inspection program to verify that all phases of construction adhere to adopted codes, with enforcement carried out by qualified, 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, Plannning Commission, stakeholders, and staff.

PERFORMANCE MEASURES

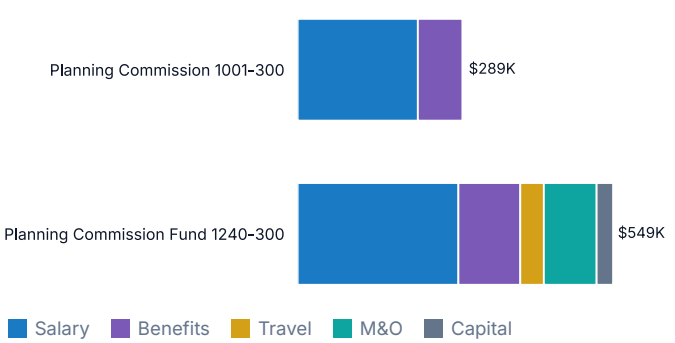
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	5	5	5
Part-Time Employees	3	3	3
Building Permits	465	280	435
Lot Splits	16	11	14
Code Inspections	2,270	1,955	2,484
Trade Registrations	463	415	475
Board of Adjustments	13	12	14
Development Stages	42	28	32

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-300 General Fund Planning	270,231	237,272	289,427
1240-300 Planning Commission Fund	896,139	835,910	549,019
Total Sources	**1,166,370**	**1,073,182**	**838,446**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Planning Commission 1001-300	209,219	78,048	—	2,160	—	**289,427**
Planning Commission Fund 1240-300	279,791	107,706	41,000	91,852	28,670	**549,019**
Total Expenditures FY 26-27	**489,010**	**185,753**	**41,000**	**94,012**	**28,670**	**838,446**

County Pharmacy

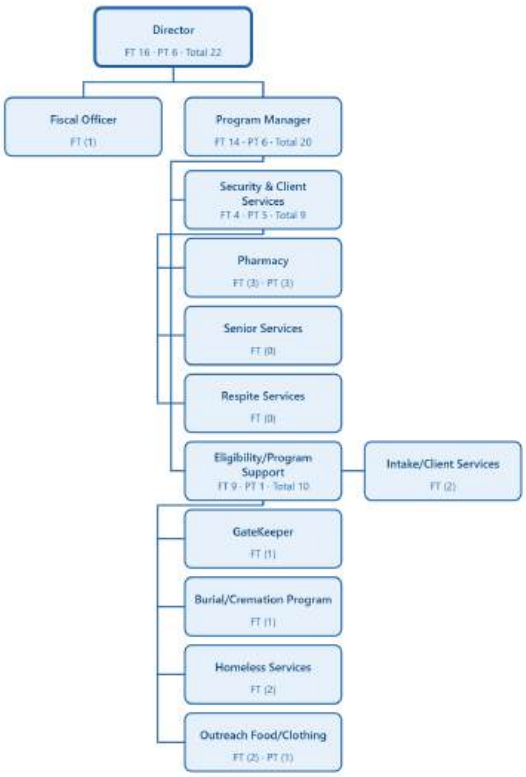
Adopted Budget · Fiscal Year 2026–2027

MISSION

Providing lower-cost prescription services and removing barriers to care

FULL-TIME STAFF	PRESCRIPTIONS FILLED	TOTAL BUDGET
5	20,000	$626K
	FY 26-27 Projected	Combined Sources, FY 26-27

ORGANIZATIONAL STRUCTURE



ABOUT THE OFFICE

The Oklahoma County Pharmacy provides no-cost prescriptions to active employees and retirees enrolled in the Oklahoma County Health Plan. Its goal is to provide prescription medications while eliminating financial barriers to access. The pharmacy recoups plan dollars that would otherwise be spent at retail pharmacies and returns those savings to the health plan.

PERFORMANCE MEASURES

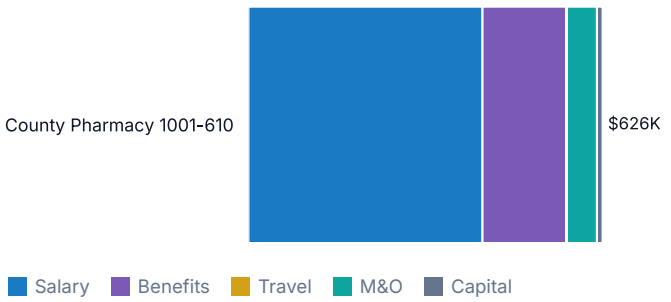
	FY 24-25	FY 25-26	FY 26-27
Full-Time Employees	0	5	5
Part-Time Employees	0	3	3
Prescriptions Filled	12,161	13,891	20,000
Burial/Cremation Services(thru October 2024)	169	79	0
Gatekeeper Service Connections(thru October 2024)	188	0	0
Respite Care Days-(thru October 2024)	1,844	655	0
Senior Service Days(thru April 2025)	1,454	1,323	0
Route 19 Ridership	9,351	0	0
Service Connection Court Services	256	0	0

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-610 County Pharmacy	2,285,465	515,857	626,005
Total Sources	**2,285,465**	**515,857**	**626,005**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
County Pharmacy 1001-610	413,745	148,165	1,000	53,095	10,000	**626,005**
Total Expenditures FY 26-27	**413,745**	**148,165**	**1,000**	**53,095**	**10,000**	**626,005**

Public Defender

Brigitte Biffle · Adopted Budget · Fiscal Year 2026–2027



Brigitte Biffle
Public Defender · Dept 230

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.

DRUG COURT PROGRAM
$554K
Drug Court Fund, FY 26-27

MENTAL HEALTH COURT
$17K
Mental Health Court Fund

GENERAL FUND
$72K
FY 26-27 Appropriation

TOTAL BUDGET
$643K
Combined Sources, FY 26-27

ABOUT THE OFFICE

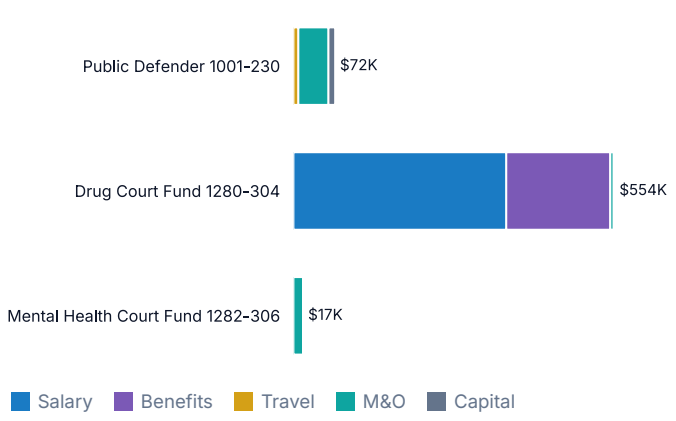
O.S. Title 19 § 138.1a Office created - Office space and equipment - Tort Liability In each county with a population of over 300,000, there is hereby created the Office of the Public Defender, and such office shall be charged upon the order of any judge of a court of record of such county, with the protection 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.

FINANCIAL OVERVIEW — ALL FUNDS

SOURCES BY FUND

	ADOPTED BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	ADOPTED BUDGET FY 26-27
1001-230 General Fund Public Defender	71,863	71,863	71,863
1280-304 Drug Court Fund	893,446	881,797	553,954
1282-306 Mental Health Court Fund	18,632	25,589	16,949
Total Sources	**983,941**	**979,249**	**642,766**

FY 26-27 EXPENDITURES BY FUND



EXPENDITURES BY FUND & CATEGORY

	SALARY	BENEFITS	TRAVEL	M&O	CAPITAL	TOTAL
Public Defender 1001-230	—	—	8,500	51,903	11,460	**71,863**
Drug Court Fund 1280-304	367,184	179,537	—	5,688	1,546	**553,954**
Mental Health Court Fund 1282-306	—	—	—	16,799	150	**16,949**
Total Expenditures FY 26-27	**367,184**	**179,537**	**8,500**	**74,390**	**13,156**	**642,766**

Appendix

Fiscal Year 2026-2027

OKLAHOMA COUNTY

Department Codes

Fiscal Year 2026-2027

ELECTED OFFICES

Assessor	130
Assessor Revaluation	140
Treasurer	150
Court Clerk	160
County Clerk	170
District Attorney - State	200
District Attorney - County	210
Sheriff Law Enforcement	518
Commissioners District One	910
Commissioners District Two	920
Commissioners District Three	930

BOARD OF COUNTY COMMISSIONERS DEPARTMENTS

Excise & Equalization	180
County Audit	190
Public Defender	230
Election Board	250
Human Resources / Health & Safety	260
Employee Benefits Department	265
Information Technology	270
Facilities Management	280
Facilities Management - Custodial	285
Planning Commission	300
Court Services	301
Community Sentencing	303
Juvenile Detention	525
Juvenile Bureau	526
Emergency Management	550
Social Services/County Pharmacy	610
Free Fair	710
Engineer	940

GENERAL FUND

General Government	110
Commissioners	120
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

Fund Listings

Fiscal Year 2026-2027

GOVERNMENTAL FUNDS

General

General 1001

Special Revenue

Highway Cash 1110
County Bridge and Road Improvement 1111
Resale Property 1130
Treasurer's Mortgage Fee 1140
County Clerk Lien Fee 1150
County Clerk UCC Central Filing 1151
County Clerk Records Preservation 1152
Sheriff Service Fee 1160
Sheriff Special Revenue 1161
Sheriff Grant 1162
Assessor Revolving Fee 1201
Juvenile Probation Fee 1231
Juvenile Work Restitution 1232
Juvenile Grant 1233
Planning Commission Fee 1240
Local Emergency Planning Committee 1250
Emergency Management 1251
Court Services 1260
Community Sentencing 1270
Drug Court 1280
Drug Court User Fee 1281
Mental Health Court 1282
SHINE Program 1290
IT Special Revenue 1300
Special Projects Fund 1400
Emergency Rental Assistance Program 1405
Election Board-CTCL-COVID 19 Grant 1410
American Rescue Plan 2021 1415
ARPA-LATCF 1420
Opioid/JUULSettlement 1500

Capital Projects

Capital Improvement — Regular 2010
Capital Improvement — Districts 2020
Capital Improvement — Tinker 2030
Tinker Clearing 2002 2031
County Bonds 2008 2032
Jail Bonds 2023 2034
Jail Facility 2040
Sale of Property Proceeds 2050
Capital Project — New Jail 2080

Debt Service

Debt Service (County Sinking) 3010

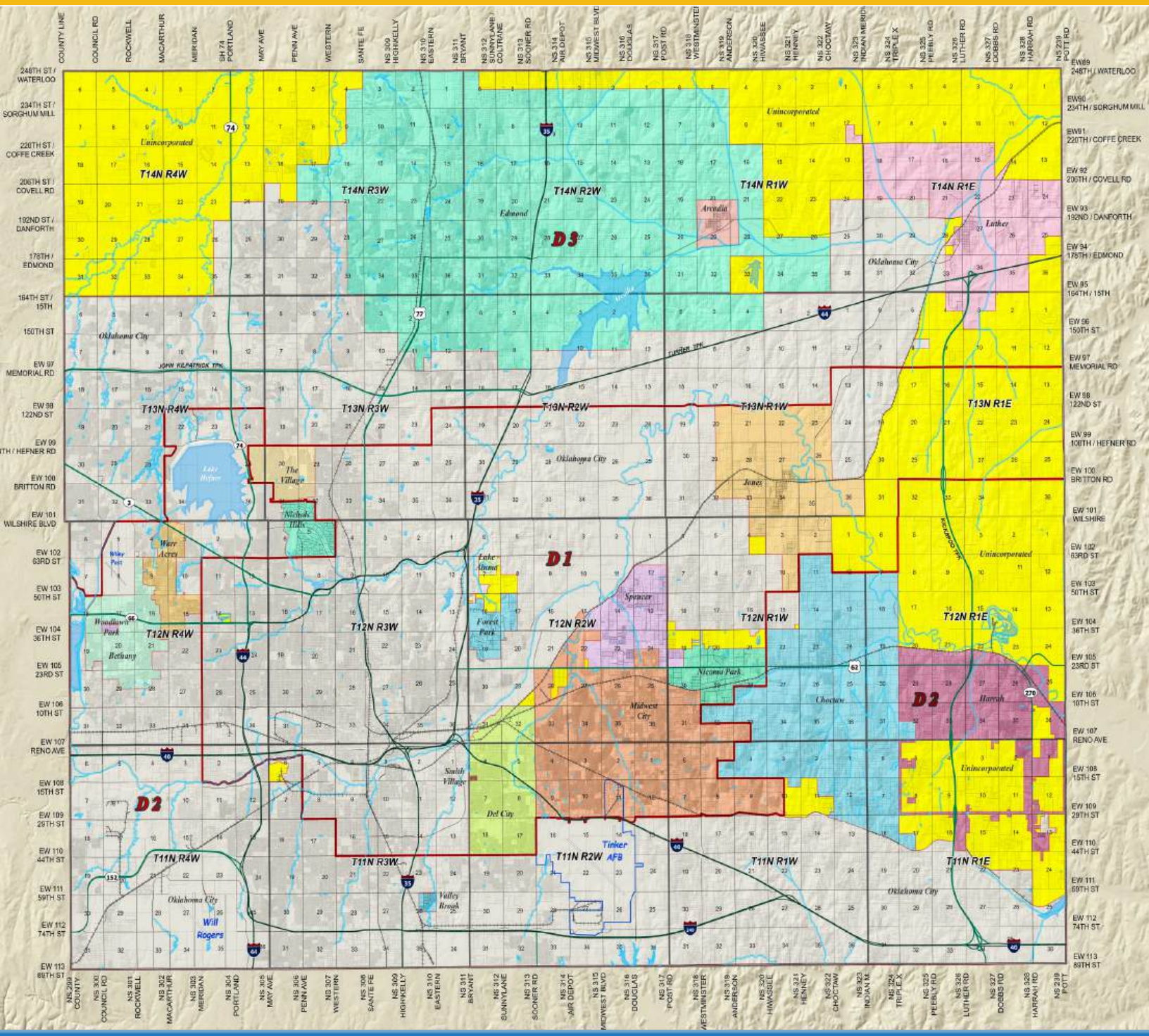
INTERNAL SERVICE FUNDS

Employee Benefits 4010
Workers' Compensation 4020
Self Insurance Fund 4030

OKLAHOMA COUNTY

Map and Zoning

Fiscal Year 2026-2027



Commissioner Districts

Unincorporated