

Oklahoma County
Monthly Financial Report
For Period Ending October 31, 2025

General Fund Budget Analysis
Employee Benefits Fund Status
Worker's Comp & Self Insurance Funds-Financial Summary
Capital Projects Status Report
Special Revenue Funds Report
Debt Service Fund Report

Prepared by the Office of the Oklahoma County Clerk

Oklahoma County
FY 2025-2026 General Fund Budget

Department	(1)		(A)	(A)	(B)	(C)	Budget Board Adjustments	(2)	(3)	(4)	(5)	(6)	(7)
	FY 2024-25 Budget at 6-30-25	FY 2025-26 Requests	BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	Adjustments		FY 25-26 Adopted Budget	Supplement	Budget Amendments	FY 25-26 Amended Budget	Increase/Decrease from FY 2024-25 Budget	% Increase (Decrease)
110 General Government	\$ 37,153,380	\$ 37,341,245						37,341,245	\$ -		\$ 37,341,245	\$ 187,865	0.5%
120 Commissioners	592,188	740,155	-					740,155	18,640		758,795	\$ 166,607	28.1%
130 Assessor	3,628,670	3,830,872						3,830,872	86,167		3,917,039	\$ 288,368	7.9%
140 Assessor Revaluation	5,966,675	6,070,947						6,070,947	143,115		6,214,062	\$ 247,387	4.1%
150 Treasurer	576,677	238,938						238,938	4,337		243,275	\$ (333,401)	-57.8%
160 Court Clerk	9,932,478	10,001,192						10,001,192	363,592	425,000	10,789,784	\$ 857,305	8.6%
170 County Clerk	2,873,256	3,032,622						3,032,622	80,584		3,113,205	\$ 239,949	8.4%
180 Excise and Equalization	47,447	57,457						57,457	1,694		59,151	\$ 11,704	24.7%
190 County Audit	944,833	915,710						915,710	82,154		997,864	\$ 53,031	5.6%
200 District Attorney - State	350,000	376,500						376,500	-		376,500	\$ 26,500	7.6%
210 District Attorney - County	71,898	72,498						72,498	-		72,498	\$ 600	0.8%
230 Public Defender	71,863	71,863						71,863	-		71,863	\$ -	0.0%
250 Election Board	1,975,246	1,908,014						1,908,014.00	51,537		1,959,551	\$ (15,695)	-2.2%
260 BOCC HR/Health & Safety	700,504	749,123						749,123	19,560		768,683	\$ 68,179	15.5%
265 Employee Benefits Department	439,221	383,587						383,587	11,243		394,830	\$ (44,391)	N/A
270 IT Department	5,173,910	6,056,157						6,056,157	131,228		6,187,385	\$ 1,013,475	47.9%
280 Facilities Management-Main	2,116,198	2,122,558						2,122,558	47,272		2,169,830	\$ 53,632	14.7%
290 Facilities Mgmt - Custodial	364,000	400,400						400,400	-		400,400	\$ 36,400	15.1%
300 Planning Commission	241,460	237,272						237,272	7,457		244,729	\$ 3,269	0.2%
310 Court Services301	1,510,892	1,260,903						1,260,903	-	230,025	1,490,928	\$ (19,964)	-0.2%
518 Sheriff-Law Enforcement	12,628,030	13,127,403						13,127,403	392,584		13,519,987	\$ 891,957	11.7%
525 Juvenile Detention	7,600,312	7,864,280						7,864,280	220,637		8,084,917	\$ 484,605	19.7%
526 Juvenile Bureau	2,461,593	2,613,101						2,613,101	71,093		2,684,194	\$ 222,601	29.3%
550 Emergency Management	759,194	854,873						854,873	14,559		869,432	\$ 110,238	5.5%
610 Social Services	2,006,123	515,857						515,857	14,214		530,071	\$ (1,476,052)	-2033.2%
710 Free Fair	72,598	87,950						87,950	-		87,950	\$ 15,352	2.8%
910 Highway - District 1	548,725	623,488						623,488	9,709		633,197	\$ 84,472	25.4%
920 Highway - District 2	332,803	436,915						436,915	6,832		443,747	\$ 110,944	21.5%
930 Highway - District 3	516,271	704,907						704,907	6,620		711,527	\$ 195,256	36.0%
940 Engineer	543,026	560,822						560,822	15,964		576,786	\$ 33,760	13.5%
950 Economic Development	250,000	250,000						250,000	-		250,000	\$ -	0.0%
991 Employee Benefits Supplement	15,476,089	15,196,483						15,196,483	556,848		15,753,331	\$ 277,242	
993 Self Insurance Supplement	-	-						-	-		-	\$ -	#DIV/0!
994 994 Capital Projects Supplemen	-	-						-	-	100,000	100,000	\$ 100,000	#DIV/0!
995 Reserve	8,587,687	8,382,149						8,382,149	2,094,385	(755,025)	9,821,509	\$ 1,233,822	14.4%
Total Department Budgets	\$ 126,513,248	\$ 127,086,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,086,240	\$ 4,452,024	\$ 0	\$ 131,638,265	\$ 5,125,017	4.1%
Cash Transfers													
4010 Employee Benefits	\$ 8,696,775	\$ 9,533,863						\$ 9,533,863	\$ -		\$ 9,533,863	\$ 837,088	9.6%
4020 Workers Compensation	715,000	715,000						715,000	-		715,000	\$ -	0.0%
4030 Self Insurance	430,000	430,000						430,000	-		430,000	\$ -	0.0%
2010 Capital Projects	6,085,000	500,000						500,000	-		500,000	\$ (5,585,000)	-91.8%
2080 Capital Projects-New Jail	5,500,000	-						-	-		-	\$ (5,500,000)	-100.0%
5010 Defined Benefit Plan	-	-						-	-		-	\$ -	
Total Transfers	\$ 21,426,775	\$ 11,178,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,178,863	\$ -	\$ -	\$ 11,178,863	\$ (10,247,912)	-47.8%
Total	\$ 147,940,023	\$ 138,265,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,265,103	\$ 4,452,024	\$ 0	\$ 142,817,128	\$ (5,122,895)	-3.5%
Total Sources Available													
Revenue	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 120,898,601			\$ 120,898,601	\$ 1,560,130	1.3%
Fund Balance	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 17,366,502			\$ 17,366,502	\$ (11,235,050)	-39.3%
Total Available Funding	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 138,265,103	\$ 4,452,024	\$ 0	\$ 138,265,103	\$ (9,674,920)	-6.5%

Oklahoma County
FY 2025-2026 General Fund Reserve

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 8,382,149.00	Adopted Budget	5/23/2024
995 General Fund Reserve	Court Services	\$ (230,024.70)	Resolution 2025-268	7/1/2025
995 General Fund Reserve	Supplemental Budget - Approved 09-18-2025	\$ 2,094,385.00		9/19/2025
995 General Fund Reserve	Court Clerk 5th Floor Project	\$ (425,000.00)	2025-3669	10/16/2025

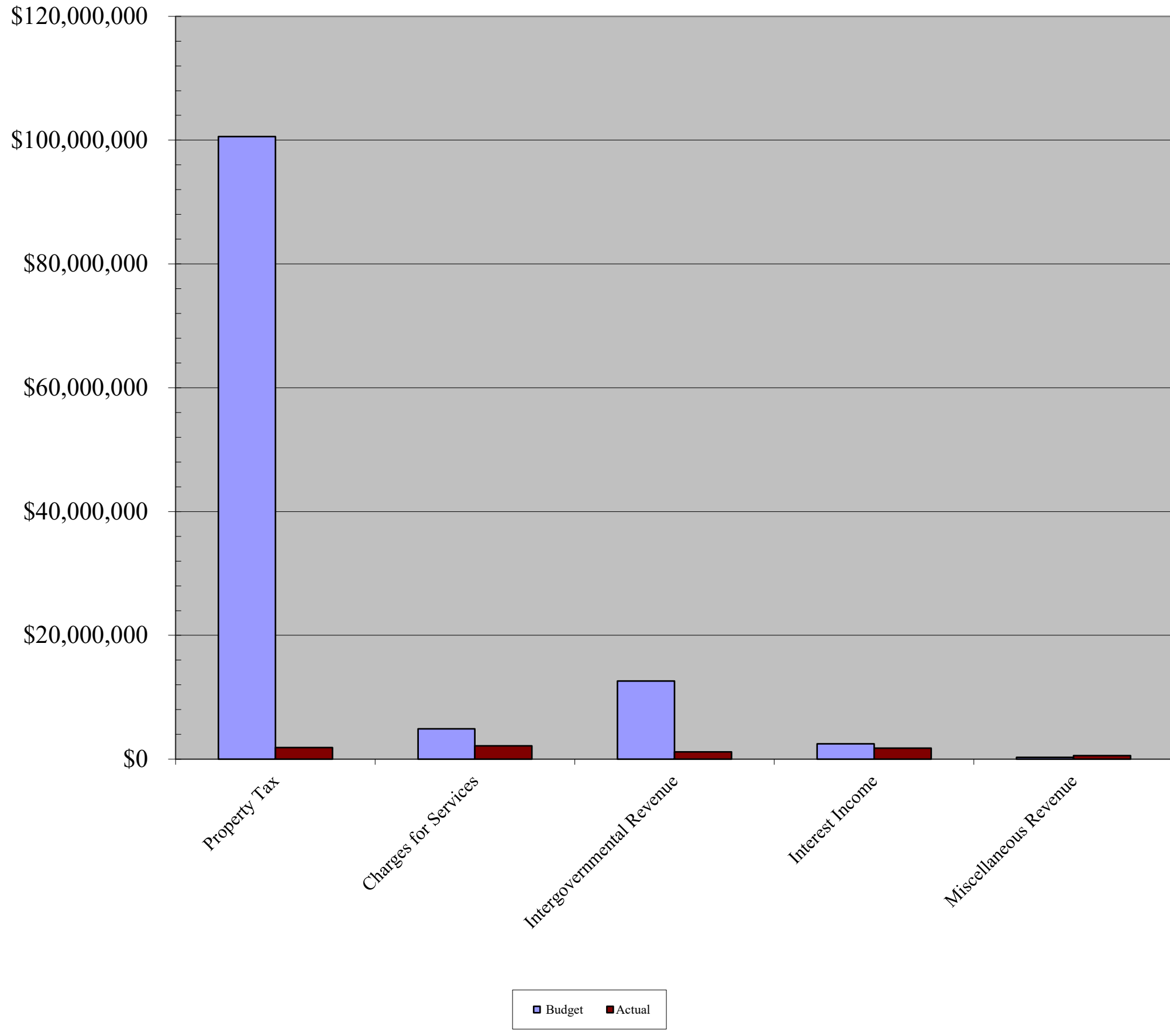
Total General Fund Reserve \$ 9,821,509.30

**General Fund
FY 2025-26
Budget Analysis
For the Period Ending October, 2025**

	25-26 Adopted Budget	25-26 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 16,002,995	\$ 31,816,741	\$ 15,813,746	198.8%	
Reserved	6,236,404	4,473,628	(1,762,776)	100.0%	
Total Estimated Cash Balance	\$ 22,239,399	\$ 36,290,370	\$ 14,050,970		
Revenue:					
Property Tax	\$ 103,724,847	\$ 1,873,190	\$ (101,851,658)	1.8%	88.3%
Charges for Services	5,283,013	2,143,054	(3,139,958)	40.6%	61.8%
Intergovernmental Revenue	12,452,983	1,186,139	(11,266,845)	9.5%	83.6%
Interest Income	5,000,000	1,795,149	(3,204,851)	35.9%	135.3%
Miscellaneous Revenue	253,289	561,071	307,782	221.5%	227.8%
Total Revenue	\$ 126,714,133	\$ 7,558,603	\$ (119,155,530)	6.0%	88.1%
Temporary Cash Transfer In		\$ 16,000,000	\$ 16,000,000		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(9,200,000)	1,978,863		
25-26 Expenditures	\$ 131,538,264	\$ 33,447,331	\$ (98,090,933)	25.4%	62.0%
Prior Budget Year Expenditures	6,236,404	3,094,468	(3,141,937)	49.6%	77.0%
Total Expenditures	\$ 137,774,668	\$ 36,541,798	\$ (101,232,869)		
Cash Balance*	\$ 0	\$ 14,107,174	\$ 14,107,172		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

25-26 General Fund Budget to Actual Revenue at September 30, 2025



**General Fund
FY 2025-26
Actual Comparison**

	For the Month Ending October, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	October Actual	October Actual		
Beginning Cash Balance:	\$ 11,974,190.75	\$ 14,639,747	\$ (2,665,557)	-18.2%
Revenue:				
Property Tax	\$ 224,737.56	\$ 235,320	\$ (10,582)	-4.5%
Charges for Services	\$ 431,426.92	397,560	33,867	8.5%
Intergovernmental Revenue	\$ 204,135.80	4,829,768	(4,625,633)	-95.8%
Interest Income	\$ 369,931.57	567,531	(197,600)	-34.8%
Miscellaneous Revenue	\$ 444,577.58	10,056	434,521	4320.9%
Total Revenue	\$ 1,674,809.43	\$ 6,103,235	\$ (4,365,426)	-71.5%
Temporary Cash Transfers In	10,000,000	9,500,000	\$ 500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,000,000)	(7,250,000)	6,250,000	
25-26 Expenditures	\$ 8,445,171.24	\$ 8,962,690	\$ (517,518)	-5.8%
Prior Budget Year Expenditures	\$ 96,655.25	124,912	(28,257)	
Total Expenditures	\$ 8,541,826.49	\$ 9,087,601	\$ (545,775)	-6.0%
Ending Cash Balance	\$ 14,107,173.69	\$ 13,905,381	\$ 201,792	1.5%

	For the Year to Date Period Ending October, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
	\$ 1,873,189.67	\$ 1,885,051	\$ (11,862)	-0.6%
	\$ 2,143,054.43	2,277,348	(134,294)	-5.9%
	\$ 1,186,138.51	5,408,714	(4,222,575)	-78.1%
	\$ 1,795,148.97	2,494,062	(698,913)	-28.0%
	\$ 561,071.03	176,133	384,938	218.6%
	\$ 7,558,602.61	\$ 12,241,307	\$ (4,682,705)	-38.3%
	\$ 16,000,000	\$ 9,500,000	\$ 6,500,000	
	-	-	-	
	-	-	-	
	(9,200,000)	(7,250,000)	(1,950,000)	26.9%
	\$ 33,447,330.86	\$ 31,306,331	\$ 2,141,000	6.8%
	\$ 3,094,467.56	2,712,431	382,037	14.1%
	\$ 36,541,798.42	\$ 34,018,762	\$ 2,523,037	7.4%
Ending Cash Balance	\$ 14,107,173.69	\$ 13,905,381	\$ 201,792	1.5%

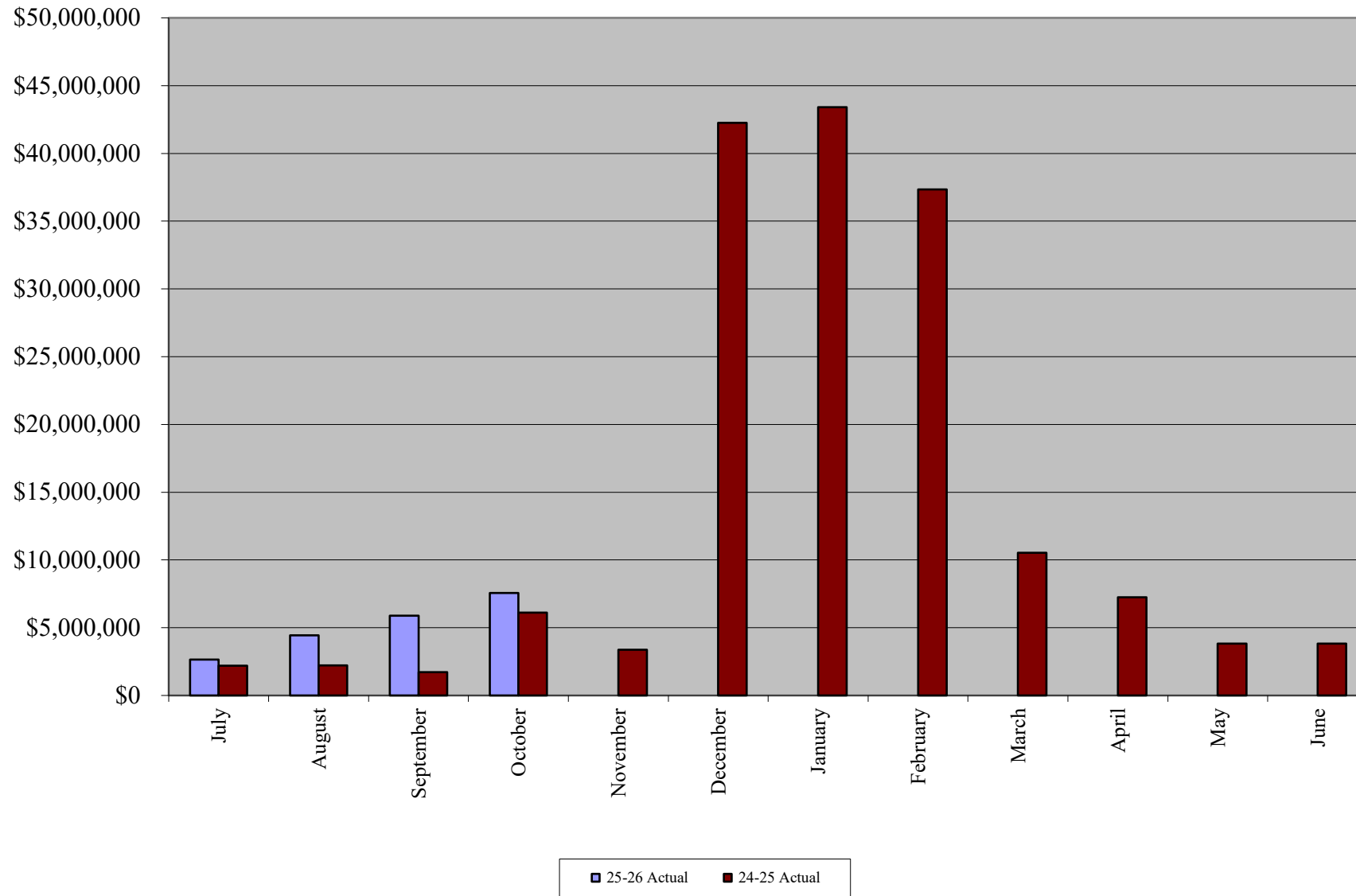
Note 1.)

Operating Transfers
2010-Capital Projects
2080-Capital Projects-New Jail
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
5010-Defined Benefit Retirement
Total Operating Transfers

	25-26 October Actual	24-25 August Actual	Increase (Decrease)
		\$ (250,000)	\$ 250,000
	(1,000,000)	(7,000,000)	6,000,000
	-	-	-
	\$ (1,000,000)	\$ (7,250,000)	\$ 6,250,000

	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
	\$ -		\$ -
	-	-	-
	(9,200,000)	(7,250,000)	(1,950,000)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ (9,200,000)	\$ (7,250,000)	\$ (1,950,000)

General Fund Actual Revenue September 30, 2025

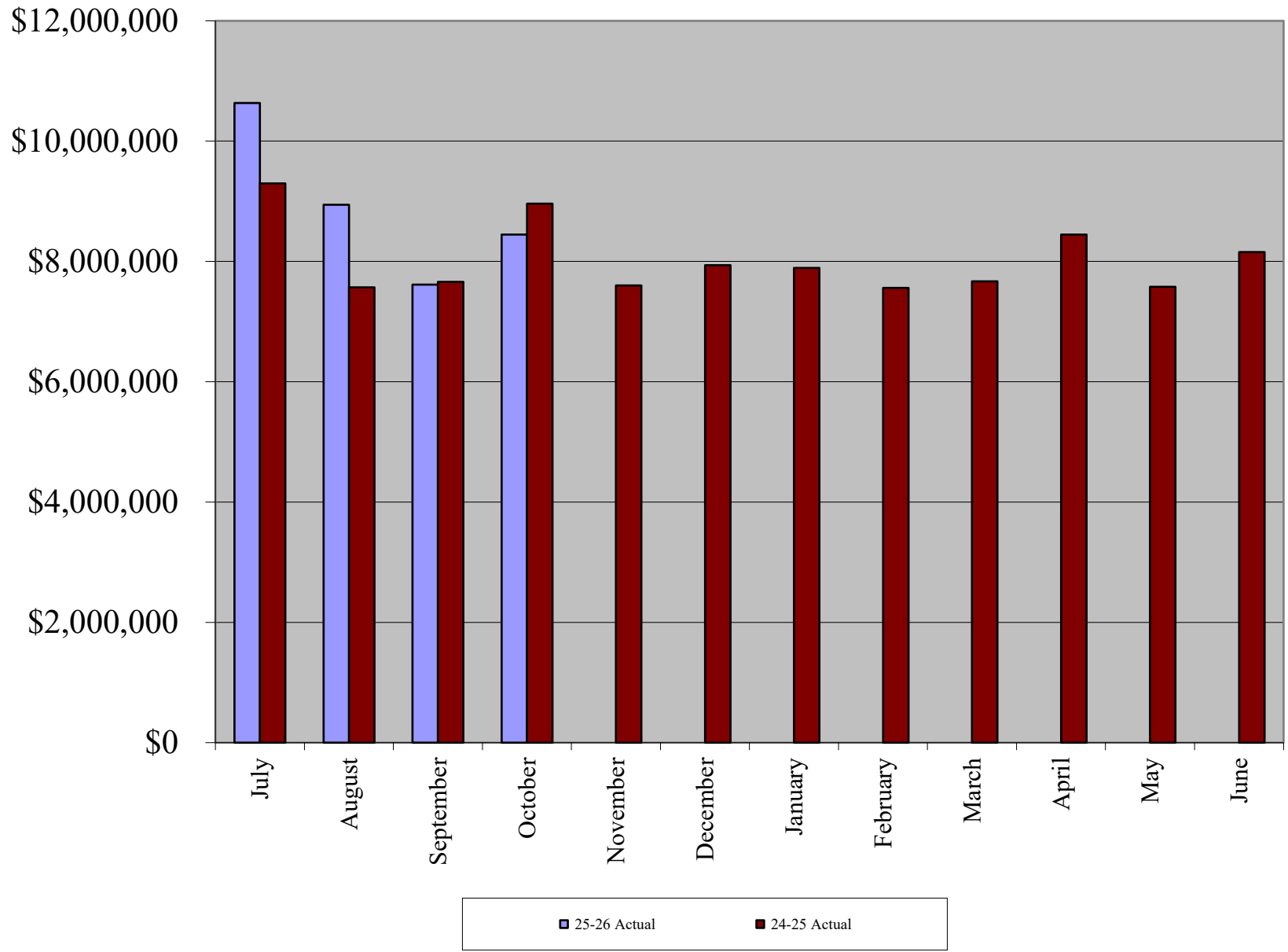


FY 2025-2026 General Fund Expenditures
Status Report

Cost Center	Department	2025-2026	Budget Amendments	2025-2026	October 2025	Year to Date	Budget to	YTD Expenditures +	Funds Available	25/26 % Expended	Prior Year % Expended
		Adopted Budget		Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered			
110	General Government	\$ 37,341,245	\$ 0	37,341,245	\$ 3,012,159	\$ 14,801,761	\$ 22,539,484	\$ 38,956,264	\$ (1,615,019)	39.6%	50.7%
120	County Commissioners	740,155	18,641	758,796	\$ 63,452	\$ 231,463	527,333	232,957	525,839	30.5%	47.6%
130	Assessor	3,830,872	86,166	3,917,038	\$ 407,863	\$ 1,083,561	2,833,478	1,387,360	2,529,679	27.7%	40.3%
140	Assessor Revaluation	6,070,947	143,115	6,214,062	\$ 595,551	\$ 1,818,919	4,395,143	2,528,645	3,685,417	29.3%	42.2%
150	Treasurer	238,938	4,338	243,276	\$ 15,997	\$ 58,956	184,319	108,956	134,319	24.2%	44.5%
160	Court Clerk	10,001,192	788,592	10,789,784	\$ 804,629	\$ 2,954,275	7,835,508	3,007,878	7,781,906	27.4%	47.1%
170	County Clerk	3,032,622	80,584	3,113,205	\$ 179,894	\$ 672,060	2,441,146	725,603	2,387,602	21.6%	46.6%
180	Excise & Equalization Bds	57,457	1,694	59,151	\$ 2,273	\$ 5,099	54,053	7,526	51,625	8.6%	-2.5%
190	County Audit	915,710	82,154	997,864	\$ 42,022	\$ 86,736	911,128	545,622	452,242	8.7%	19.3%
200	District Attorney-State	376,500	-	376,500	\$ 26,754	\$ 102,600	273,900	179,287	197,213	27.3%	17.1%
210	District Attorney-County	72,498	-	72,498	\$ 5,480	\$ 19,625	52,873	35,766	36,732	27.1%	29.4%
230	Public Defender	71,863	-	71,863	\$ 8,674	\$ 10,227	61,636	32,263	39,600	14.2%	16.6%
250	Election Board	1,908,014	51,537	1,959,551	\$ 164,202	\$ 428,525	1,531,026	505,701	1,453,850	21.9%	44.0%
260	BOCC HR/Health & SAgety	749,123	19,560	768,683	\$ 46,388	\$ 157,624	611,060	177,553	591,131	20.5%	32.8%
265	Employee Benefits Dept	383,587	11,243	394,830	\$ 31,945	\$ 115,436	279,393	120,886	273,944	29.2%	47.1%
270	IT Department	6,056,157	131,229	6,187,386	\$ 311,607	\$ 1,477,693	4,709,693	2,955,377	3,232,008	23.9%	41.8%
280	Facilities Management	2,122,558	47,272	2,169,830	\$ 168,207	\$ 497,637	1,672,194	663,371	1,506,459	22.9%	38.1%
285	Facilities Mgmt-Custodial	400,400	-	400,400	\$ 32,962	\$ 83,460	316,941	319,376	81,024	20.8%	25.0%
300	Planning Commission	237,272	7,457	244,729	\$ 21,936	\$ 74,380	170,349	74,380	170,349	30.4%	42.7%
301	Court Services	1,260,903	230,025	1,490,928	\$ 107,275	\$ 325,354	1,165,574	1,598,202	(107,275)	21.8%	46.8%
518	Sheriff-Law Enforcement	13,127,403	392,584	13,519,987	\$ 1,301,819	\$ 4,290,827	9,229,161	4,482,952	9,037,036	31.7%	50.3%
525	Juvenile Detention	7,864,280	220,637	8,084,917	\$ 646,425	\$ 2,348,665	5,736,251	2,506,389	5,578,527	29.0%	47.0%
526	Juvenile Bureau	2,613,101	71,093	2,684,194	\$ 205,604	\$ 748,898	1,935,296	862,681	1,821,513	27.9%	43.6%
550	Emergency Management	854,873	14,559	869,432	\$ 48,706	\$ 154,349	715,083	273,674	595,758	17.8%	32.4%
610	Social Services	515,857	14,214	530,071	\$ 41,264	\$ 142,287	387,784	160,939	369,132	26.8%	43.6%
710	Free Fair	87,950	-	87,950	\$ 14,450	\$ 44,652	43,298	66,079	21,871	50.8%	59.6%
910	District 1	623,488	9,709	633,197	\$ 49,894	\$ 152,459	480,739	237,067	396,130	24.1%	34.2%
920	District 2	436,915	6,832	443,747	\$ 8,382	\$ 51,457	392,290	62,996	380,750	11.6%	33.1%
930	District 3	704,907	6,620	711,527	\$ 31,055	\$ 117,618	593,909	130,672	580,854	16.5%	36.7%
940	County Engineer	560,822	15,964	576,786	\$ 48,303	\$ 165,729	411,057	182,348	394,438	28.7%	36.6%
950	Economic Development	250,000	-	250,000	\$ -	\$ 125,000	125,000	250,000	-	50.0%	0.0%
991	Employee Benefits Supplement	15,196,483	556,848	15,753,331	\$ 346,055	\$ 1,348,145	14,405,186	1,348,145	14,405,186		
993	Self Insurance Supplement	-	-	-	\$ -	\$ -	-	-	-	#DIV/0!	100.0%
994	Capital Projects Supplement	-	100,000	100,000	\$ -	\$ 100,000	-	100,000	-		
990	Defined Benefit Supplement	-	-	-	\$ -	\$ -	-	-	-		
995	General Fund Reserve	8,382,149	1,339,360	9,721,509	\$ -	\$ -	9,721,509	-	9,721,509		
Total		\$ 127,086,241	\$ 4,452,027	\$ 131,538,267	\$ 8,791,226	\$ 34,795,476	\$ 96,742,791	\$ 64,826,916	\$ 66,711,351	26.5%	45.5%

Year elapsed = 33.3%

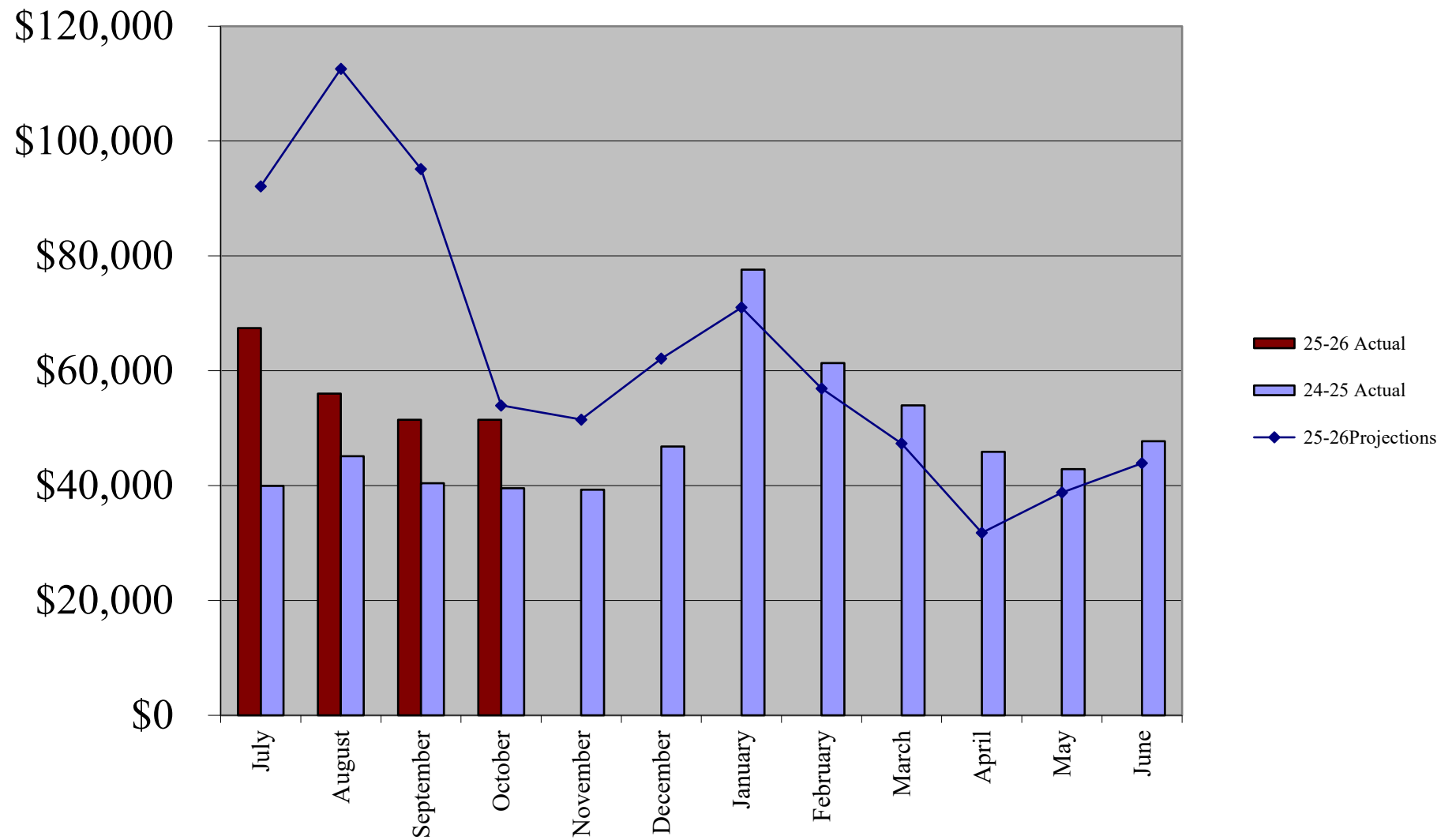
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2025-26
October 31, 2025**

Account	Description	YTD				
		25-26 Approved Budget	Outstanding Requisitions/ Encumbrances	25-26 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 267	\$ 267	\$ 933
	52010 FICA - Retirement Board Members	321		\$ 66	\$ 66	\$ 255
	52032 Retirement paid by General Fund	4,671	4,600		\$ 4,600	\$ 71
	Total Salaries and Benefits	\$ 6,192	\$ 4,600	\$ 333	\$ 4,933	\$ 1,259
Utilities						
	54026 Heating and Cooling (Vicinity)	\$ 607,116	\$ 627,397	\$ 171,203	\$ 798,601	\$ (191,485)
	54023 Electricity (OG&E)	500,000	304,302	\$ 114,931	\$ 419,233	\$ 80,767
	54024 Sewer and Water(City of OKC)	75,500	90,523	\$ 22,721	\$ 113,245	\$ (37,745)
	54022 Natural Gas(ONG)	15,000	51,437	\$ 1,549	\$ 52,987	\$ (37,987)
	Utilities Subtotal	\$ 1,197,616	\$ 1,073,660	\$ 310,405	\$ 1,384,065	\$ (186,449)
Lease-Purchase Debt						
	54455 Bond Administrative Fees	4,000	\$ -	-	\$ -	4,000
	Lease-Purchase Debt Subtotal	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Memberships						
	54017 NACO annual membership dues	\$ 15,926	\$ -	\$ 15,926	\$ 15,926	\$ -
	54017 ACCO annual membership dues	9,500	\$ -	\$ 10,000	\$ 10,000	\$ (500)
	54017 ACOG & COMEA annual membership dues	7,000	\$ -	\$ 8,499	\$ 8,499	\$ (1,499)
	54017 CODA annual membership dues	2,400	\$ -	\$ 2,400	\$ 2,400	\$ -
	Memberships Subtotal	\$ 34,826	\$ -	\$ 36,825	\$ 36,825	\$ (1,999)
Other Operating Expenditures						
	54010 Perard Improprer Expense		\$ -	\$ -	\$ -	\$ -
	54019 Liability policies on equipment and property; blank	\$ 1,743,912	\$ -	\$ 1,094,703	\$ 1,094,703	\$ 649,209
	54040 Publication of Commissioners Proceedings/Ads	32,000	56,083	\$ 5,052	\$ 61,135	\$ (29,135)
	54045 Metro Parking Garage-Judges parking	5,568	4,700	\$ 1,276	\$ 5,976	\$ (408)
	54048 Metro Parking Transponder	-	-		\$ -	\$ -
	54102 PBA Leases-County Departments	1,323,928	835,510	\$ 116,213	\$ 951,722	\$ 372,205
	54103 Storage Court Clerk Building Lease	400,668	328,320	\$ 109,440	\$ 437,760	\$ (37,092)
	54109/54011 Postage Machine and Postage	8,850	9,650	\$ 4,145	\$ 13,796	\$ (4,946)
	54451 District Attorney Civil Division Contract	699,420	524,565	\$ 174,855	\$ 699,420	\$ 0
	54451 Outside legal services	603,147	(264,890)	\$ 53,491	\$ (211,399)	\$ 814,547
	54451 Bond Council	-			\$ -	\$ -
	54451 Professional Services-Legal	959,997	1,288,544		\$ 1,288,544	\$ (328,547)
	54455 BOK Management Fees	450,000	298,360	\$ 61,415	\$ 359,775	\$ 90,225
	54455 OSU Extension Contract	553,345	387,553	\$ 138,336	\$ 525,889	\$ 27,456
	54455 Professional Services-Other -Arbitrage	15,000		\$ 600	\$ 600	\$ 14,400
	54455 Professional Services-Bank Fees	31,000	-		\$ -	\$ 31,000
	54455 Criminal Justice Authority	29,718,120	19,812,080	\$ 9,906,040	\$ 29,718,120	\$ -
	54455 Criminal Justice Advisory Committee	150,000	112,500	\$ 37,500	\$ 150,000	\$ -
	54455 MGT of America-Consulting	8,500	2,369		\$ 2,369	\$ 6,131
	54455 ODOT Rodent Damage Control Program (Agr.)	3,400	-	\$ 3,400	\$ 3,400	\$ -
	54455 Tuition Reimbursement	20,000		\$ 2,227	\$ 2,227	\$ 17,773
	54455 BOCC Employee of the Month	3,000	-	\$ -	\$ -	\$ 3,000
	54455 ESRI	-			\$ -	\$ -
	54455 Court Services	-	-	\$ -	\$ -	\$ -
	54455 Daily Living Centers-Senior Services Bid	163,000	141,933	\$ 21,068	\$ 163,000	\$ -
	54455 Consulting Services-Retirement Plan	22,000	-	\$ -	\$ -	\$ 22,000
	54455 Prosegur Services Group Inc	96,853	96,470	\$ 383	\$ 96,853	\$ -
	54455 Professional Services - Other	481,645	481,645		\$ 481,645	\$ -
	54456 Services Other	24,815	24,815		\$ 24,815	\$ -
	54456 Downtown Business Improvement District Assessn	15,000	26,776		\$ 26,776	\$ (11,776)
	54456 Alcohol and drug screening for county employees	25,000	7,117	\$ 1,241	\$ 8,358	\$ 16,643
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	5,300	3,776	\$ 75,481	\$ 79,257	\$ (73,957)
	Other Operating Subtotal	\$ 37,563,467	\$ 24,177,874	\$ 11,806,865	\$ 35,984,739	\$ 1,578,728
	Total Maintenance and Operations - 54000	\$ 38,799,909	\$ 25,251,534	\$ 12,154,428	\$ 37,405,629	\$ 1,394,280
Capital Outlay						
	55390 Copier Lease	1,600	-		\$ -	1,600
	Total Capital Outlay - 55000	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,600
	Grand Total - General Government	\$ 38,807,701	\$ 25,256,134	\$ 12,154,428	\$ 37,410,562	\$ 1,397,140

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2025-26
October 31, 2025**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 200,000	\$ 1,219,307		\$ 1,219,307	\$ 1,019,307
Transfers In	\$ 9,533,863	\$ 9,700,000	\$ (166,137)	\$ 9,533,863	\$ -
Employee/Retiree/Cobra Premiums	4,086,957	1,553,946	2,795,692	4,349,637	262,680
Employer Premiums	21,593,388	2,933,441	5,866,882	8,800,323	(12,793,065)
Stop Loss Reimb	235,021	128,123		128,123	(106,898)
Rx Rebates	2,844,674	2,258,742	585,932	2,844,674	-
ARPA/Cares Reimb	-	23,780	(23,780)	-	-
Refunds/Rebates/Interest	100,000	157,084	314,167	471,251	371,251
County Pharmacy Revenue		5,396			
Total Resources	\$ 38,593,905	\$ 17,979,818	\$ 8,496,437	\$ 27,347,177	\$ (11,246,726)
Expenses					
Medical Claims	\$ 19,482,000	\$ 7,536,600	\$ 15,073,200	\$ 22,609,800	\$ 3,127,800
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	12,678,795	4,072,433	8,144,866	12,217,299	(461,496)
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	1,512,172	3,024,344	4,536,515	4,536,515
Employee Assistance Program	21,993	7,731	15,462	23,193	1,200
Medicare Supplement - TPG Group	1,978,228	661,148	1,322,296	1,983,444	5,216
Total Claims	\$ 36,208,410	\$ 13,790,084	\$ 27,580,168	\$ 41,370,251	\$ 5,161,841
Administration Fees & Other	979,577	1,644,226	3,288,453	4,932,679	3,953,102
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	\$ 2,385,496	\$ 1,644,226	\$ 3,288,453	\$ 4,932,679	\$ 2,547,183
Total Expenses	\$ 38,593,905	\$ 15,434,310	\$ 30,868,620	\$ 46,302,930	\$ 7,709,024
Ending Cash Balance	\$ -	\$ 2,545,508.00	\$ (22,372,184)	\$ (18,955,753)	\$ (18,955,751)

Cash Balance-One Year Ago

\$ 1,630,547

Notes:

1. Stop Loss coverage = \$350,000 Specific Deductible.
2. Premiums:

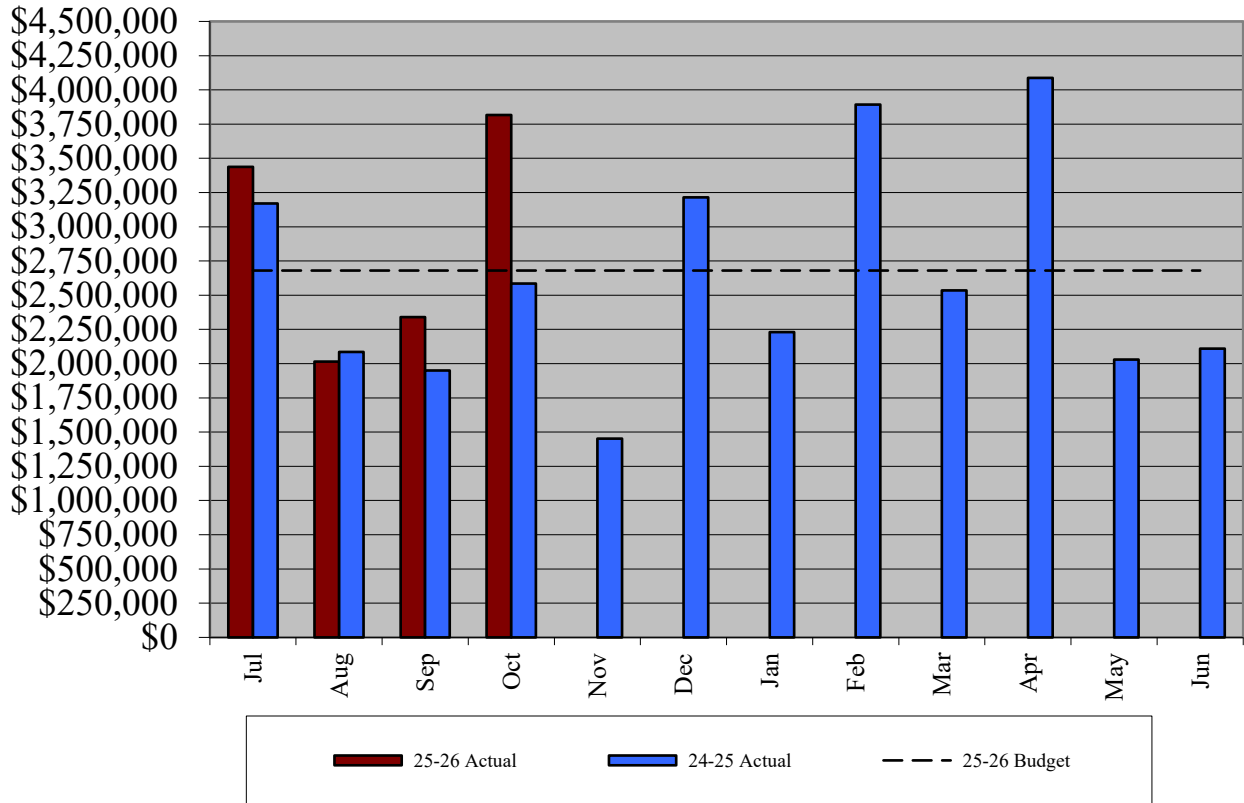
	<u>Employee 2025</u>	<u>Employer 25-26</u>
	\$159	\$932
	\$374	\$2,146

Key Monthly Statistics:

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

FY 25-26	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,623,500	1,155,317.45	\$5,024,400	2,411,809.94 (October)
Prescription Drug Claims	\$1,056,566	1,185,142.10	\$2,714,955	1,404,007.11 (October)
Total	\$2,680,066	\$2,340,460	\$7,739,355	
	24/25	24/25		
Prior Year 24-25 Comparison	Monthly Budget	This Month	24/25 Avg	High Month
Medical Claims	\$1,277,174	1,542,985.10	\$1,595,228	\$2,813,508 (April)
Prescription Drug Claims	\$767,527	1,627,366.94	\$1,001,781	\$1,671,518 (December)
Total	\$2,044,701	\$3,170,352	\$2,597,009	

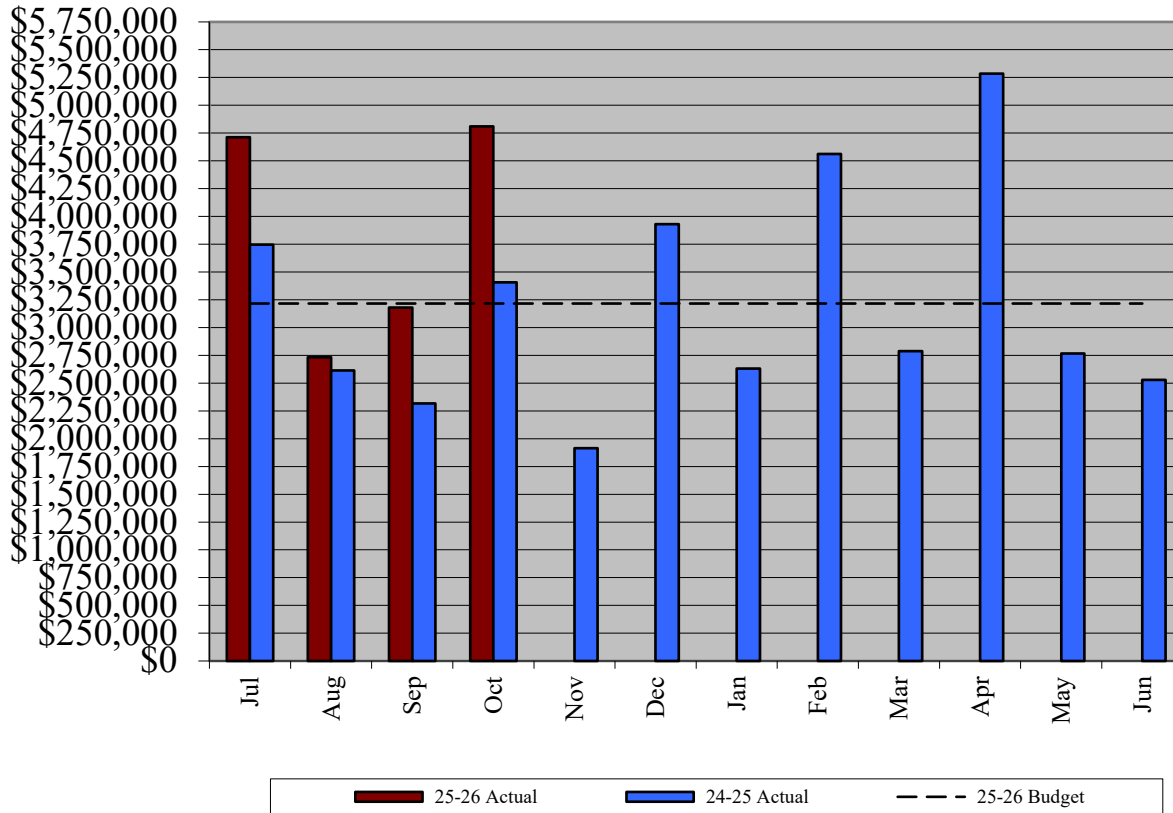
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2025-26
October 31, 2025

	Annual				October			
	FY 25-26	FY 24-25	Inc (Dec)	%	FY 25-26	FY 24-25	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ 200,000	\$ -	\$ 200,000	#DIV/0!	\$ 1,219,307	\$ 997,225	\$ 222,081	22.3%
Transfers In	\$ 9,533,863	\$ 6,800,000	\$ 2,733,863	40.2%	\$ 9,700,000	\$ 8,002,090	\$ 1,697,910	21.2%
Employer Premiums	21,593,388	19,165,424	2,427,964	12.7%	2,902,091	2,570,875	331,216	13%
Employee/Retiree/Cobra Premiums	4,086,957	4,925,008	(838,051)	-17.0%	1,585,296	1,416,983	168,313	11.9%
Stop Loss Reimb	235,021	-	235,021	#DIV/0!	128,123	235,021	(106,898)	
Rx Rebates	2,844,674	3,600,000	(755,326)	-21.0%	2,258,742	419,021	1,839,721	439%
Refunds/Rebates/Subsidy	100,000	268,635	(168,635)	-62.8%	23,780	73,656	(49,876)	-67.7%
ARPA Reimbursements	-	300,000	(300,000)	-100.0%	157,084	-	157,084	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					5,396			
Total Resources	\$ 38,593,903	\$ 35,059,067	\$ 3,534,836	10.1%	\$ 17,979,818	\$ 13,714,872	\$ 4,259,550	31.1%
Expenses								
Medical Claims	\$ 19,482,000	\$ 17,542,278	\$ 1,939,722	11.1%	\$ 7,536,600	\$ 5,786,465	\$ 1,750,135	0.3024532
Medical claims covered by Stop Los	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	11,233,031	1,445,764	12.9%	4,072,433	4,191,315	(118,882)	-2.8%
Dental Claims	1,857,954	1,695,157	162,797	9.6%	-	691,033	(691,033)	-100.0%
Vision Claims	189,440	177,542	11,898	6.7%	-	79,733	(79,733)	-100.0%
County Pharmacy	-	305,000	(305,000)	-100.0%	1,512,172	58,775	1,453,397	2472.8%
Employee Assistance Program	21,993	21,393	600	2.8%	7,731	7,731	(0)	0.0%
Medicare Supplement	1,978,228	1,431,660	546,568	38.2%	661,148	638,048	23,100	3.6%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 36,208,410	\$ 32,406,060	\$ 3,802,350	11.7%	\$ 13,790,084	\$ 11,453,100	\$ 2,336,984	20.4%
Administration Fees & Other	979,577	970,989	8,588	0.9%	1,644,226	570,681	1,073,545	188.1%
Life/AD&D Premiums	367,638	385,206	(17,568)	-4.6%	-	60,544	(60,544)	-100.0%
Stop Loss Premiums	1,038,281	1,296,812	(258,531)	-19.9%	-	-	-	#DIV/0!
Total Admin/Premiums	\$ 2,385,496	\$ 2,653,007	\$ (267,511)	-10.1%	\$ 1,644,226	\$ 631,225	\$ 1,013,002	160.5%
Total Expenses	\$ 38,593,906	\$ 35,059,067	\$ 3,534,839	10.1%	\$ 15,434,310	\$ 12,084,325	\$ 3,349,985	27.7%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 2,545,508	\$ 1,630,547	\$ 909,565	55.8%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
October 31, 2025

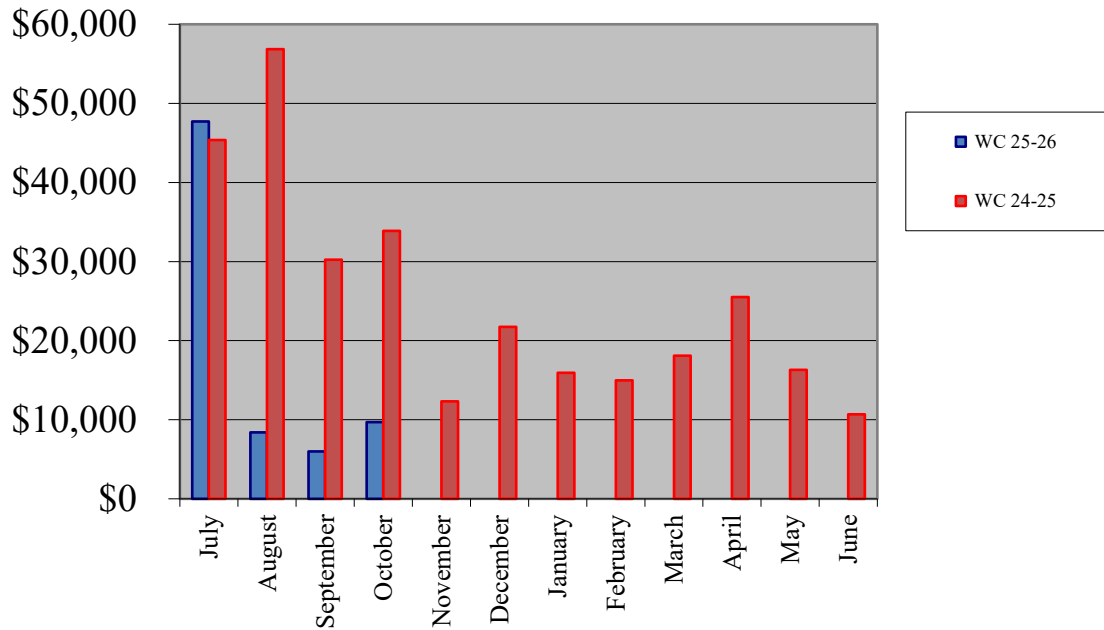
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 740,347	\$ 101,547
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	17,801	(28,515)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,400,116	\$ 758,148	\$ (641,968)
Expenditures:			
Claims	\$ 350,000	\$ 71,805	(278,195)
Stop loss/Admin Fees	272,736	230,877	(41,859)
Total Expenditures	\$ 622,736	\$ 302,681	\$ (320,055)
Ending Cash Balance	\$ 777,381	\$ 455,466	\$ (321,914)
Cash Balance-One Year Ago		\$ 234,016	

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 502,178	\$ 1,432,579	\$ 930,401
Sources:			
Interest Income	-	-	-
Transfers/Supplements	430,000		(430,000)
Reimbursement			-
Total Sources	\$ 932,178	\$ 1,432,579	\$ 500,401
Expenditures:			
Tort Claims	\$ 26,259		\$ (26,259)
Supportive Services	276,827	600	(276,227)
Total Expenditures	\$ 303,086	\$ 600	\$ (302,486)
Ending Cash Balance	\$ 629,092	\$ 1,431,979	\$ 802,887
Cash Balance-One Year Ago		\$ 1,035,207	

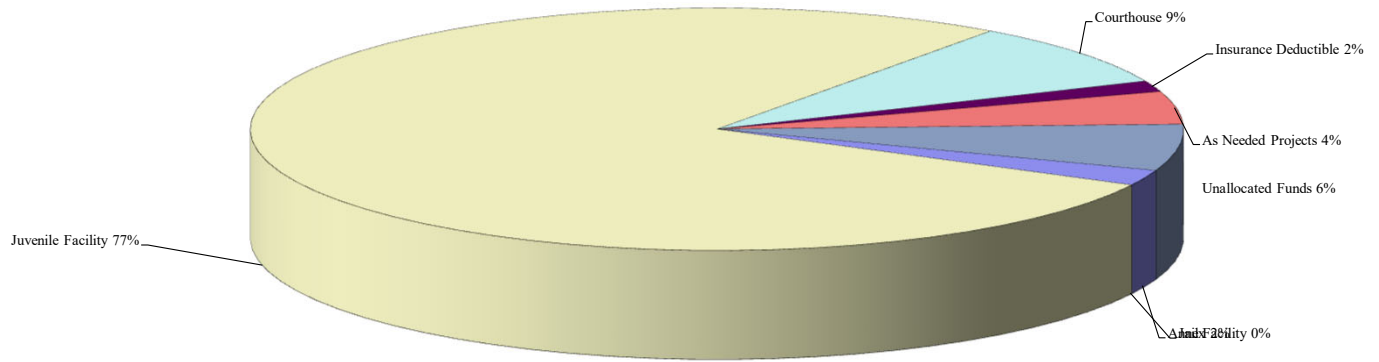
Workers Compensation Fund Claims



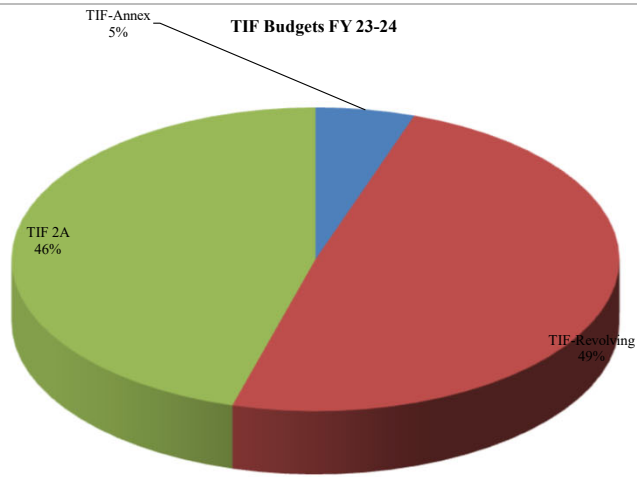
Capital Projects Budget Detail FY 2025-2026

Ongoing Projects:	Project #	Date Approved by BB	Amended FY25-26 Budget	Actual FY25-26 Expense	Outstanding Encumbrances	Available
Facilities						
Facilities Annex						
Annex carpet	C0046	7/1/2025	\$ 50,000.00		\$ -	\$ 50,000.00
Courtyards landscaping/sidewalk replace	C0056		\$ 14,370.91			\$ 14,370.91
Assessor Space Reorganization	C0084	10/24/2024	\$ 100,000.00		\$ 22,840.00	\$ 77,160.00
Juvenile						
Juvenile Courtrooms	C0086	10/2/2024	\$ 5,300,000.00			\$ 5,300,000.00
Courthouse						
Courthouse Carpet	C0047		\$ 3,550.00	\$ 3,550.00		\$ -
Courthouse 11th floor stairwell / Egress	C0073	9/21/2023	\$ 409,475.35	\$ 240,996.94	\$ 168,478.41	\$ -
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	\$ 423.03	\$ 352.80		\$ 70.23
Courthouse Security Improvement	C0080	9/27/2023	\$ -			\$ -
Courthouse Improvements MOU	C0085	10/2/2024	\$ 250,000.00		\$ 134,818.55	\$ 115,181.45
Alley Guard Shack Repair	C0087	6/18/2025	\$ 27,146.00			\$ 27,146.00
2025 OK County Courthouse Flood	C0088	8/21/2025	\$ 615,000.00	\$ 271,868.02		\$ 343,131.98
Courthouse ADA Elevator	C00089	10/16/2025	\$ 100,000.00			\$ 100,000.00
Insurance Deductible						
Insurance deductible and depreciation		7/1/2025	\$ 100,000.00			\$ 100,000.00
						\$ -
Capital Projects- As Needed						
Capital Projects- As Needed		7/1/2025	\$ 300,000.00		\$ -	\$ 300,000.00
Total Ongoing Budgeted Capital Projects			\$ 7,269,965.29	\$ 516,767.76	\$ 326,136.96	\$ 6,427,060.57
Unallocated Funds			\$ 424,646.99			\$ 424,646.99
			\$ 7,694,612.28	\$ 516,767.76	\$ 326,136.96	\$ 6,851,707.56

Capital Projects Budget FY 24-25



TIF Budgets FY 23-24

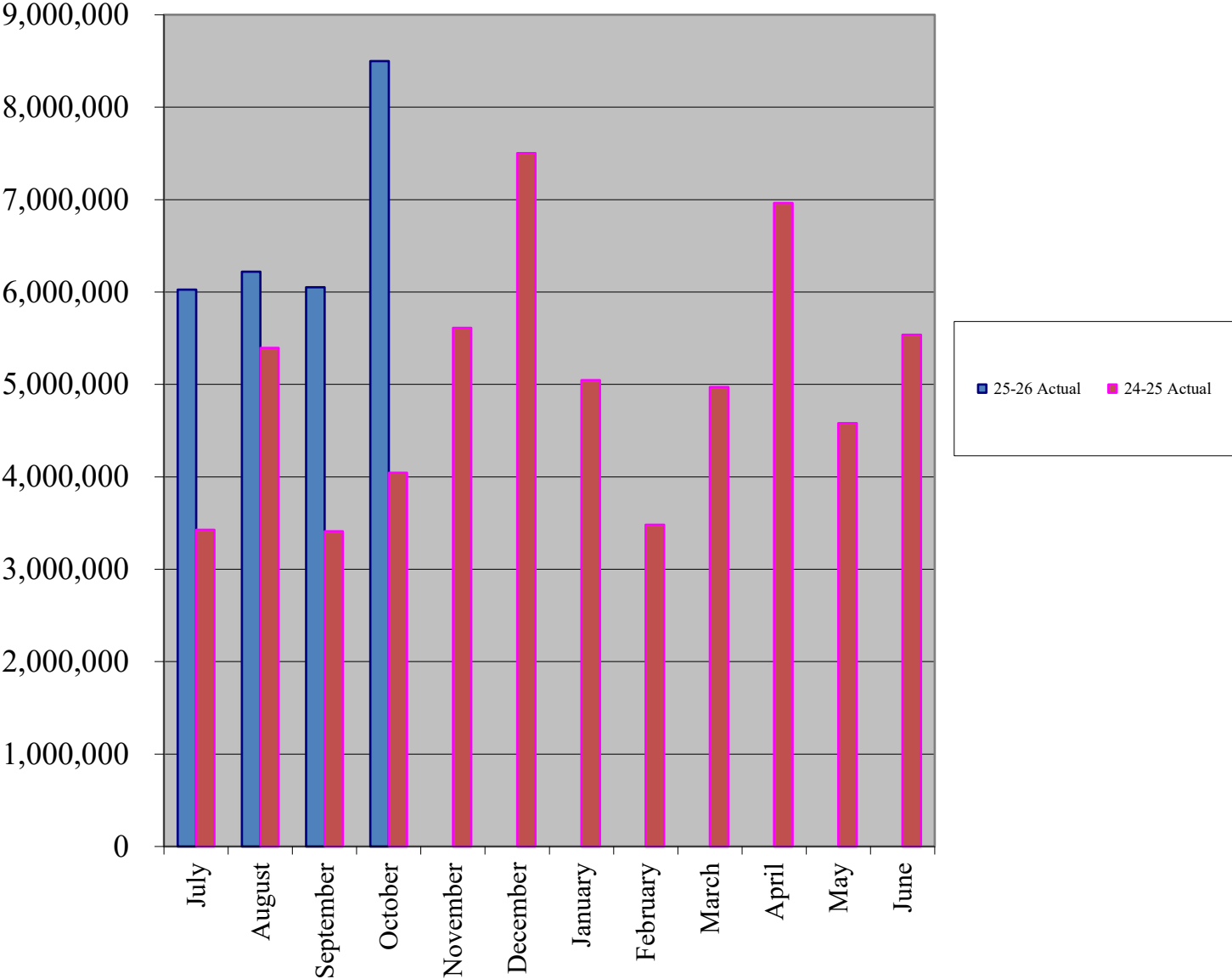


Special Revenue Funds
Status Report

Fund	Department	2025-2026 Appropriations	October 2025 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	25-26 Funds Available	25-26 % Expended
1110	Highway Cash-Dist #1	\$4,181,381	\$335,353	\$1,815,076	\$10,890,455	\$2,366,305	\$2,862,065	\$1,319,316	43.4%
1110	Highway Cash-Dist #2	7,677,807	463,760	1,712,259	\$10,273,557	\$5,965,548	2,750,020	4,927,787	22.3%
1110	Highway Cash-Dist #3	4,852,827	965,939	2,717,011	\$16,302,064	\$2,135,816	3,515,428	1,337,399	56.0%
1110	Highway-Turnpike Corridor		0	0	\$0	\$0			
1111	CBRI Fund	4,102,565	2,752	88,492	\$530,954	\$4,014,073	1,424,110	2,678,455	2.2%
1130	Resale Property	8,068,346	409,469	2,031,072	\$12,186,433	\$6,037,274	2,945,658	5,122,689	25.2%
1140	Treasurer Mortgage Fee	520,625	0	0	\$0	\$520,625	5,816	514,809	0.0%
1150	County Clerk Lien Fee	685,256	248,245	411,621	\$2,469,725	\$273,635	434,398	250,858	60.1%
1151	UCC Central Filing Fund	689,798	72,949	210,310	\$1,261,861	\$479,488	255,199	434,599	30.5%
1152	Records Mgmt & Preservation	1,704,115	158,525	717,825	\$4,306,950	\$986,290	1,063,500	640,615	42.1%
1160	Sheriff Service Fee	3,480,738	482,689	1,855,688	\$11,134,128	\$1,625,050	2,099,843	1,380,896	53.3%
1161	Sheriff Special Revenue	1,714,940	56,083	377,104	\$2,262,621	\$1,337,837	764,034	950,906	22.0%
1162	Sheriff's Grant Fund	872,281	35,498	224,250	\$1,345,500	\$648,031	533,414	338,867	25.7%
1201	Assessor Revolving Fee	140,429	0	0	\$0	\$140,429	0	140,429	0.0%
1231	Juvenile Probation Fee	44,796	750	2,250	\$13,500	\$42,546	6,500	38,296	5.0%
1233	Juvenile Grant Fund	326,858	30,334	110,519	\$663,114	\$216,339	142,113	184,745	33.8%
1240	Planning Commission Fee	630,773	37,153	125,780	\$754,679	\$504,994	363,755	267,018	19.9%
1250	Local Emergency Planning Com	9,618	0	0	\$0	\$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	587,043	6,722	19,424	\$116,546	\$567,619	210,517	376,525	3.3%
1260	Community Service Fee	115,038	3,290	18,605	\$111,630	\$96,433	44,088	70,950	16.2%
1270	Community Sentencing	161,448	0	0	\$0	\$161,448	0	161,448	0.0%
1280	Drug Court Fund	560,477	59,822	228,821	\$1,372,924	\$331,656	235,542	324,935	40.8%
1282	Mental Health Court Fund	824,636	0	0	\$0	\$824,636	8,640	815,996	0.0%
1290	Shine Program	200,972	19,396	83,191	\$499,144	\$117,782	94,122	106,850	41.4%
1300	MIS Special Revenue	163,570	5,262	24,340	\$146,042	\$139,230	32,325	131,245	14.9%
1400	Special Projects Fund-OKMDHSAS	2,417,786	901,352	2,124,435	\$12,746,610	\$293,351	2,417,786	0	87.9%
1405	Emergency Rental Assist	0	0	0	\$0	\$0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	12,978	0	0	\$0	\$12,978	0	12,978	0.0%
1415	American Rescue Plan 2021	57,473,615	4,202,555	11,797,717	\$70,786,304	\$45,675,898	11,797,718	45,675,897	20.5%
Total		\$102,220,716	\$8,497,897	\$26,695,791	\$160,174,743	\$75,524,926	\$34,006,592	\$68,214,124	26.1%

Year elapsed = 25%

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2025-2026 Status Report
For the Period Ending October, 2025**

**25-26
YTD Actual**

Beginning Cash Balance **\$3,616,159**

Revenue:

Property Tax-Current & Prior	\$ 119,806
Exempt Manufacturing Tax	27,906
Miscellaneous Property Tax	70
Interest Income	49,910
Total Revenue	\$ 197,692

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

2014 GO Bonds- BNSF

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

2023 GO Bonds- Jail

Principal	\$ -
Interest	(768,750)
Total Paid YTD	\$ (768,750)

Total Bonds Combined

Principal	\$ -
Interest	(768,750)
Total Bond Payments YTD	\$ (768,750)

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 45,000,000	\$ -	\$ 45,000,000
(1,737,500)	-	(1,737,500)
\$ 43,262,500	\$ -	\$ 43,262,500
\$ 45,000,000	\$ -	\$ 45,000,000
(1,737,500)	-	(1,737,500)
\$ 43,262,500	\$ -	\$ 43,262,500

Judgments

Principal	\$ -
Interest	-
Total Judgment Payments YTD	\$ -

Principal Balance at 6-30-25	Payments YTD	Principal Balance
\$ 455,946	\$ (455,946)	\$ -
\$ 455,946	\$ (455,946)	\$ -

Total Expenditures **\$ (768,750)**

Transfer In \$ -

Ending Cash Balance **\$ 3,045,101**

Debt Service Fund Expenditures 10 Year History

