

Oklahoma County
Monthly Financial Report
For Period Ending November 30, 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

(1)			(A)	(A)	(B)	(C)	(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	Budget Board Adjustments	FY 25-26 Adopted Budget	Supplement	Budget Amendments	FY 25-26 Amended Budget	Increase/ Decrease from FY 2024- 25Budget	% Increase (Decrease)	
110	General Government	\$ 37,153,380	\$ 37,341,245					37,341,245	\$ -		\$ 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	3,628,872	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	\$ (33,401)	-5.8%	
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	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)	-203.2%	
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	-	-	-				-	-	100,000	100,000	\$ -	#DIV/0!	
994	994 Capital Projects Supplemen	-	-	-				-	-	-	-	\$ -	#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		\$ 138,265,103	\$ (9,674,920)	-6.5%	

Oklahoma County
FY 2025-2026 General Fund Reserve

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Resolution #</u>	<u>Date</u>
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

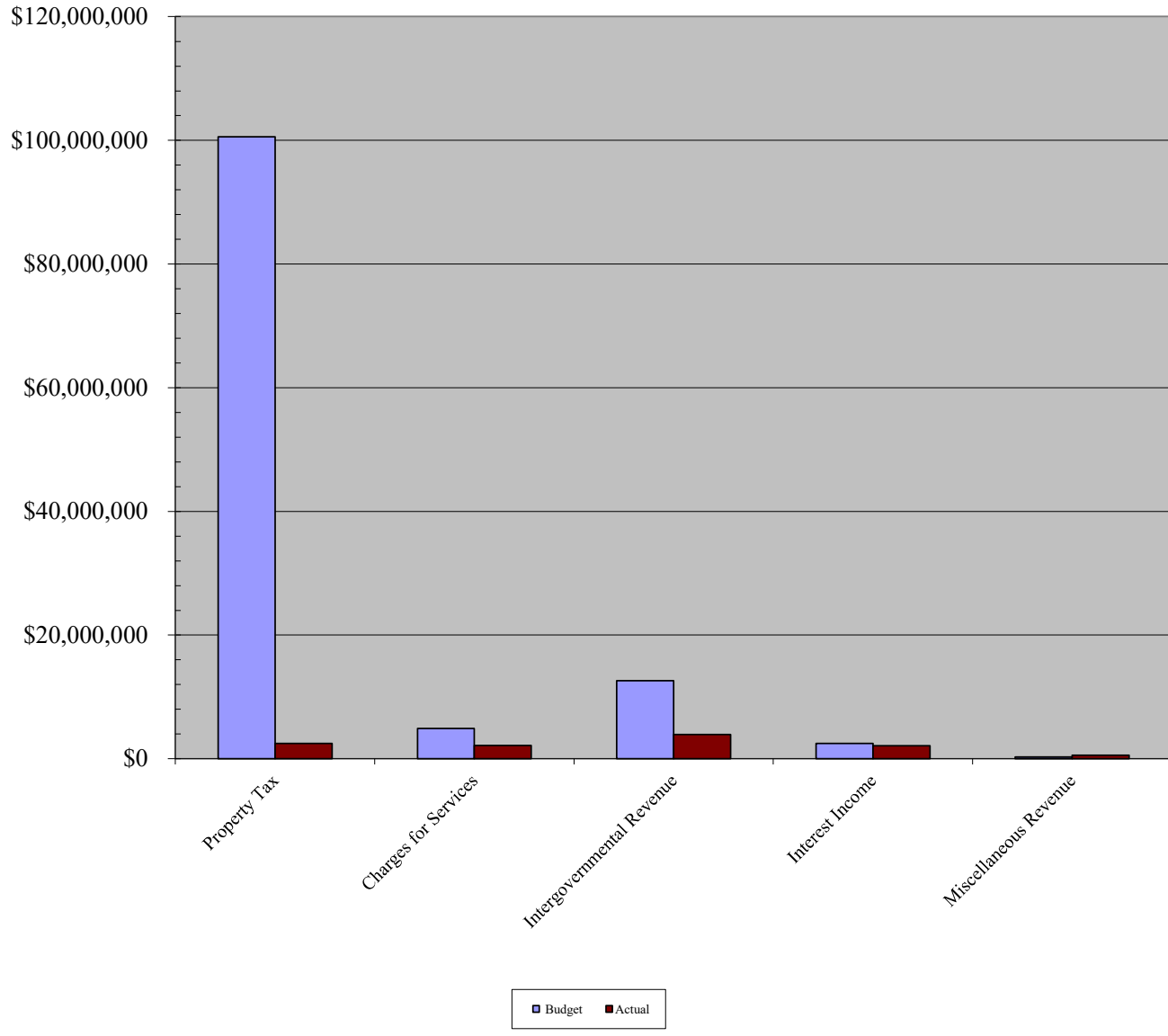
\$ 9,821,509.30

**General Fund
FY 2025-26
Budget Analysis
For the Period Ending November, 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	\$ 2,477,288	\$ (101,247,559)	2.4%	88.3%
Charges for Services	5,283,013	2,143,509	(3,139,504)	40.6%	61.8%
Intergovernmental Revenue	12,452,983	3,940,173	(8,512,810)	31.6%	83.6%
Interest Income	5,000,000	2,093,211	(2,906,789)	41.9%	135.3%
Miscellaneous Revenue	253,289	571,460	318,170	225.6%	227.8%
Total Revenue	\$ 126,714,133	\$ 11,225,641	\$ (115,488,491)	8.9%	88.1%
Temporary Cash Transfer In		\$ 22,000,000	\$ 22,000,000		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(9,533,863)	1,645,000		
25-26 Expenditures	\$ 131,538,264	\$ 41,503,101	\$ (90,035,163)	31.6%	62.0%
Prior Budget Year Expenditures	6,236,404	3,097,055	(3,139,349)	49.7%	77.0%
Total Expenditures	\$ 137,774,668	\$ 44,600,156	\$ (93,174,512)		
Cash Balance*	\$ 0	\$ 15,381,992	\$ 15,381,991		

* 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 November, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	November Actual	November Actual		
Beginning Cash Balance:	\$ 14,107,174	\$ 14,639,747	\$ (532,574)	-3.6%
Revenue:				
Property Tax	\$ 604,098	\$ 235,320	\$ 368,779	156.7%
Charges for Services	\$ 455	397,560	(397,105)	-99.9%
Intergovernmental Revenue	\$ 2,754,035	4,829,768	(2,075,733)	-43.0%
Interest Income	\$ 298,062	567,531	(269,469)	-47.5%
Miscellaneous Revenue	\$ 10,389	10,056	332	3.3%
Total Revenue	\$ 3,667,039	\$ 6,103,235	\$ (2,373,197)	-38.9%
Temporary Cash Transfers In	\$ 6,000,000	9,500,000	\$ (3,500,000)	
Temporary Cash Transfer Out	\$ -	-	-	
Operating Transfers In			-	
Operating Transfers Out	\$ (333,863)	(7,250,000)	6,916,137	
25-26 Expenditures	\$ 8,055,770	\$ 8,962,690	\$ (906,920)	-10.1%
Prior Budget Year Expenditures	\$ 2,587	124,912	(122,325)	
Total Expenditures	\$ 8,058,357	\$ 9,087,601	\$ (1,029,244)	-11.3%
Ending Cash Balance	\$ 15,381,992	\$ 13,905,381	\$ 1,476,611	10.6%

	For the Year to Date Period Ending November, 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%
	\$ 2,477,288.12	\$ 1,885,051	\$ 592,237	31.4%
	\$ 2,143,509.06	2,277,348	(133,839)	-5.9%
	\$ 3,940,173.45	5,408,714	(1,468,540)	-27.2%
	\$ 2,093,211.16	2,494,062	(400,851)	-16.1%
	\$ 571,459.68	176,133	395,327	224.4%
	\$ 11,225,641.47	\$ 12,241,307	\$ (1,015,666)	-8.3%
	\$ 22,000,000	\$ 9,500,000	\$ 12,500,000	
	-	-	-	
	-	-	-	
	(9,533,863)	(7,250,000)	(2,283,863)	31.5%
	\$ 41,503,100.86	\$ 31,306,331	\$ 10,196,770	32.6%
	\$ 3,097,054.82	2,712,431	384,624	14.2%
	\$ 44,600,155.68	\$ 34,018,762	\$ 10,581,394	31.1%
Ending Cash Balance	\$ 15,381,992.29	\$ 13,905,381	\$ 1,476,611	10.6%

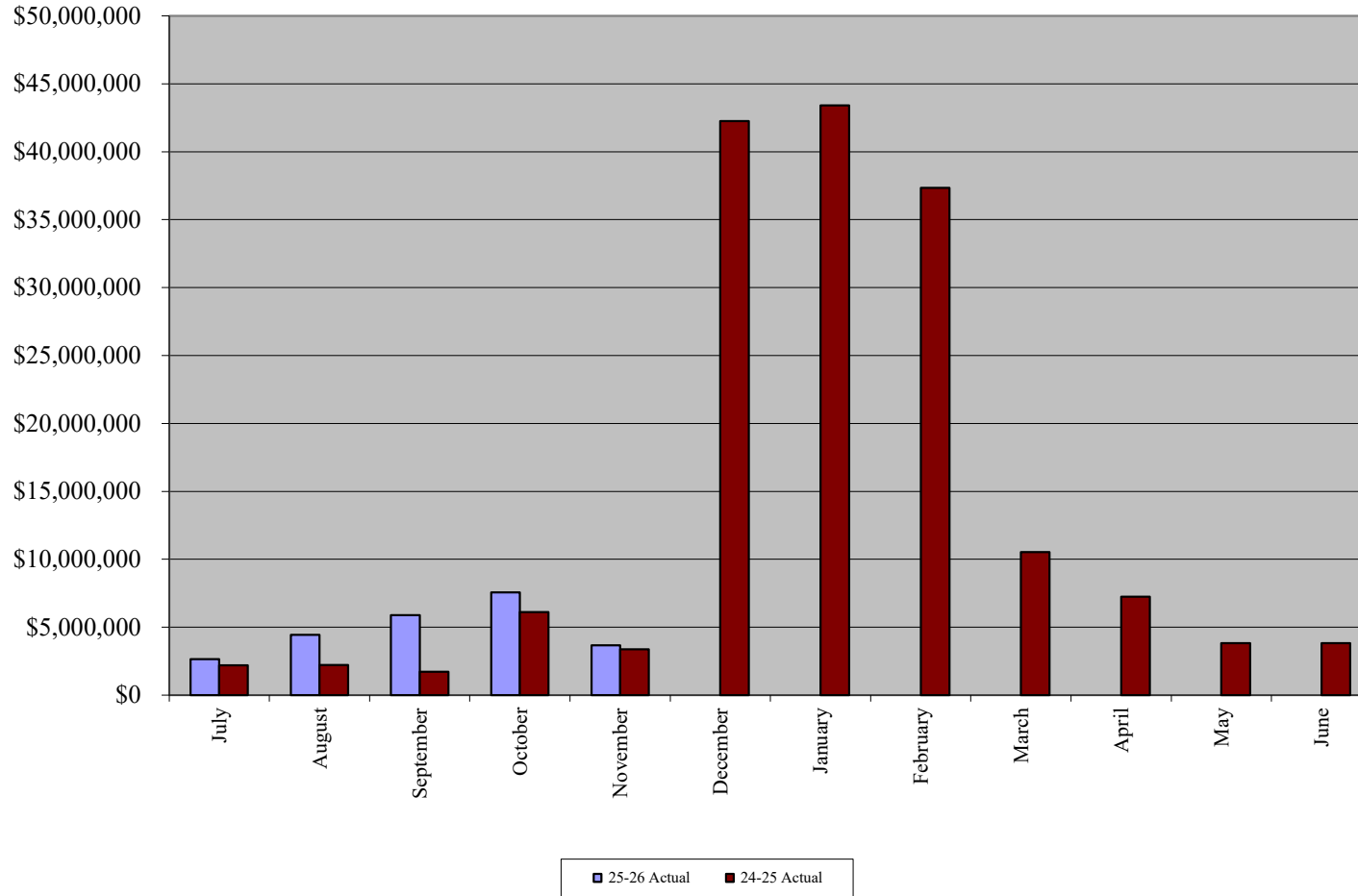
Note 1.)

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 November 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)
	\$ -		\$ -
	-	-	-
	(9,533,863)	(7,250,000)	(2,283,863)
	-	-	-
	-	\$ -	-
	-	-	-
	\$ (9,533,863)	\$ (7,250,000)	\$ (2,283,863)

General Fund Actual Revenue November 30, 2025

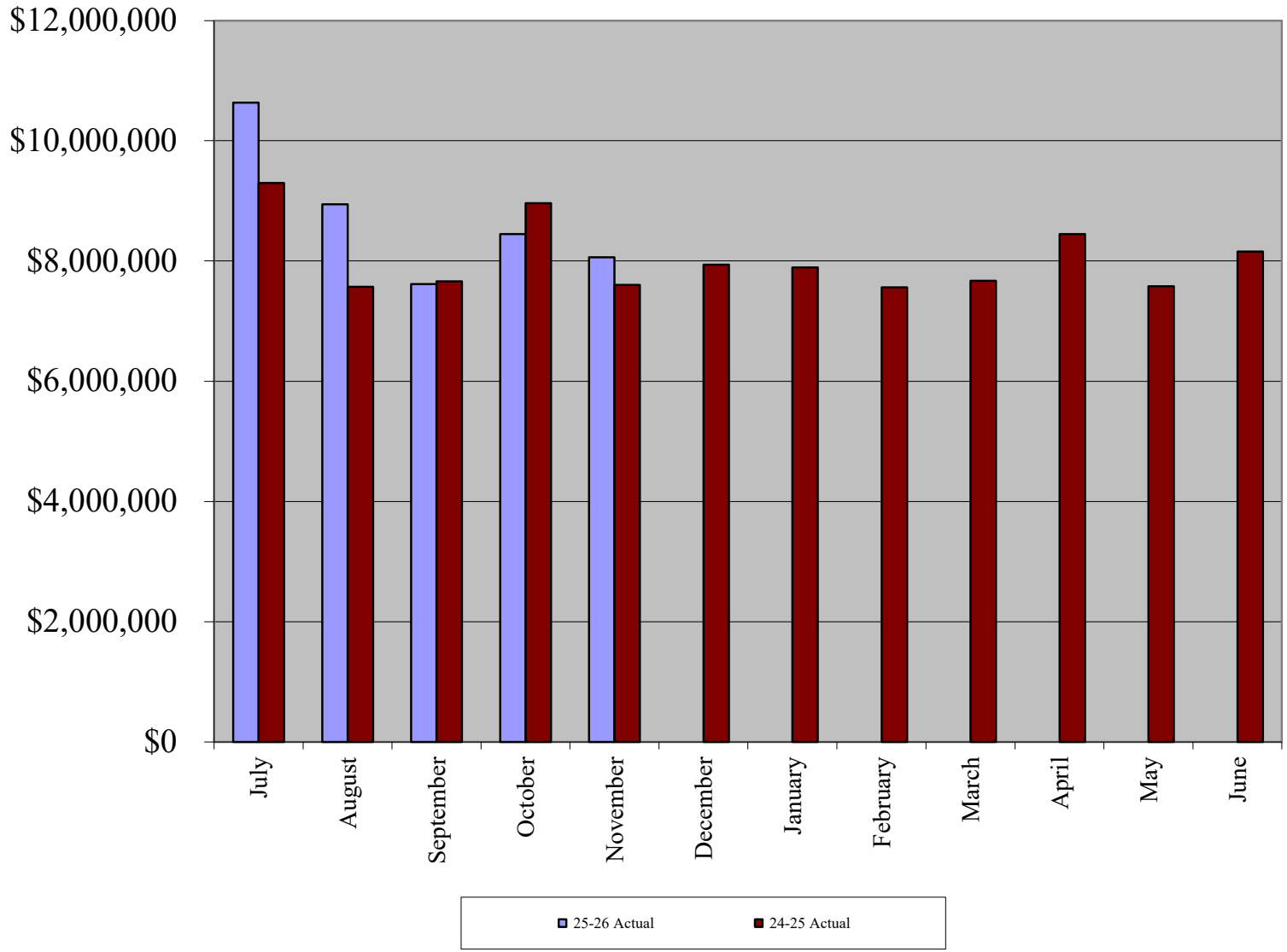


FY 2025-2026 General Fund Expenditures
Status Report

Cost Center	Department	2025-2026		2025-2026 Amended Budget	November 2025	Year to Date	Budget to	YTD Expenditures +	Funds Available	25/26 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments		Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered			
110	General Government	\$ 37,341,245	\$ 0	37,341,245	\$ 2,755,115	\$ 17,556,876	\$ 19,784,369	\$ 35,997,058	\$ 1,344,187	47.0%	50.7%
120	County Commissioners	740,155	18,641	758,796	\$ 64,688	\$ 296,151	462,645	296,963	461,833	39.0%	47.6%
130	Assessor	3,830,872	86,166	3,917,038	\$ 238,396	\$ 1,321,957	2,595,081	1,473,632	2,443,406	33.7%	40.3%
140	Assessor Revaluation	6,070,947	143,115	6,214,062	\$ 378,344	\$ 2,197,263	4,016,799	2,753,895	3,460,167	35.4%	42.2%
150	Treasurer	238,938	4,338	243,276	\$ 15,997	\$ 74,954	168,322	124,954	118,322	30.8%	44.5%
160	Court Clerk	10,001,192	788,592	10,789,784	\$ 919,836	\$ 3,874,112	6,915,672	4,299,853	6,489,931	35.9%	47.1%
170	County Clerk	3,032,622	80,584	3,113,205	\$ 244,432	\$ 916,492	2,196,714	1,006,009	2,107,196	29.4%	46.6%
180	Excise & Equalization Bds	57,457	1,694	59,151	\$ 1,211	\$ 6,310	52,842	8,328	50,823	10.7%	-2.5%
190	County Audit	915,710	82,154	997,864	\$ -	\$ 86,736	911,128	503,600	494,264	8.7%	19.3%
200	District Attorney-State	376,500	-	376,500	\$ 2,758	\$ 105,358	271,142	195,796	180,704	28.0%	17.1%
210	District Attorney-County	72,498	-	72,498	\$ 164	\$ 19,789	52,709	31,763	40,735	27.3%	29.4%
230	Public Defender	71,863	-	71,863	\$ 1,209	\$ 11,436	60,427	25,540	46,323	15.9%	16.6%
250	Election Board	1,908,014	51,537	1,959,551	\$ 159,959	\$ 588,484	1,371,067	637,800	1,321,751	30.0%	44.0%
260	BOCC HR/Health & SAGety	749,123	19,560	768,683	\$ 41,545	\$ 199,169	569,515	215,333	553,350	25.9%	32.8%
265	Employee Benefits Dept	383,587	11,243	394,830	\$ 37,846	\$ 153,282	241,547	158,123	236,707	38.8%	47.1%
270	IT Department	6,056,157	131,229	6,187,386	\$ 531,118	\$ 2,008,811	4,178,575	3,699,502	2,487,884	32.5%	41.8%
280	Facilities Management	2,122,558	47,272	2,169,830	\$ 125,743	\$ 623,380	1,546,450	735,236	1,434,594	28.7%	38.1%
285	Facilities Mgmt-Custodial	400,400	-	400,400	\$ 24,620	\$ 108,080	292,320	297,060	103,340	27.0%	25.0%
300	Planning Commission	237,272	7,457	244,729	\$ 20,873	\$ 95,252	149,476	95,252	149,476	38.9%	42.7%
301	Court Services	1,260,903	230,025	1,490,928	\$ 129,942	\$ 455,296	1,035,632	1,490,928	-	30.5%	46.8%
518	Sheriff-Law Enforcement	13,127,403	392,584	13,519,987	\$ 1,147,515	\$ 5,438,342	8,081,646	5,563,001	7,956,986	40.2%	50.3%
525	Juvenile Detention	7,864,280	220,637	8,084,917	\$ 737,697	\$ 3,086,363	4,998,554	3,263,068	4,821,849	38.2%	47.0%
526	Juvenile Bureau	2,613,101	71,093	2,684,194	\$ 238,640	\$ 987,538	1,696,656	1,092,805	1,591,389	36.8%	43.6%
550	Emergency Management	854,873	14,559	869,432	\$ 45,772	\$ 200,121	669,311	472,393	397,039	23.0%	32.4%
610	Social Services	515,857	14,214	530,071	\$ 42,044	\$ 184,331	345,740	200,862	329,209	34.8%	43.6%
710	Free Fair	87,950	-	87,950	\$ 469	\$ 45,121	42,829	51,670	36,280	51.3%	59.6%
910	District 1	623,488	9,709	633,197	\$ 45,269	\$ 197,728	435,469	278,909	354,288	31.2%	34.2%
920	District 2	436,915	6,832	443,747	\$ 14,427	\$ 65,884	377,863	75,782	367,965	14.8%	33.1%
930	District 3	704,907	6,620	711,527	\$ 42,173	\$ 159,791	551,736	170,042	541,485	22.5%	36.7%
940	County Engineer	560,822	15,964	576,786	\$ 47,967	\$ 213,696	363,090	225,814	350,972	37.0%	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	\$ -	\$ 1,348,145	14,405,186	1,694,200	14,059,131		
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	\$ 8,055,770	\$ 42,851,246	\$ 88,687,021	\$ 67,485,172	\$ 64,053,095	32.6%	45.5%

Year elapsed = 41.7%

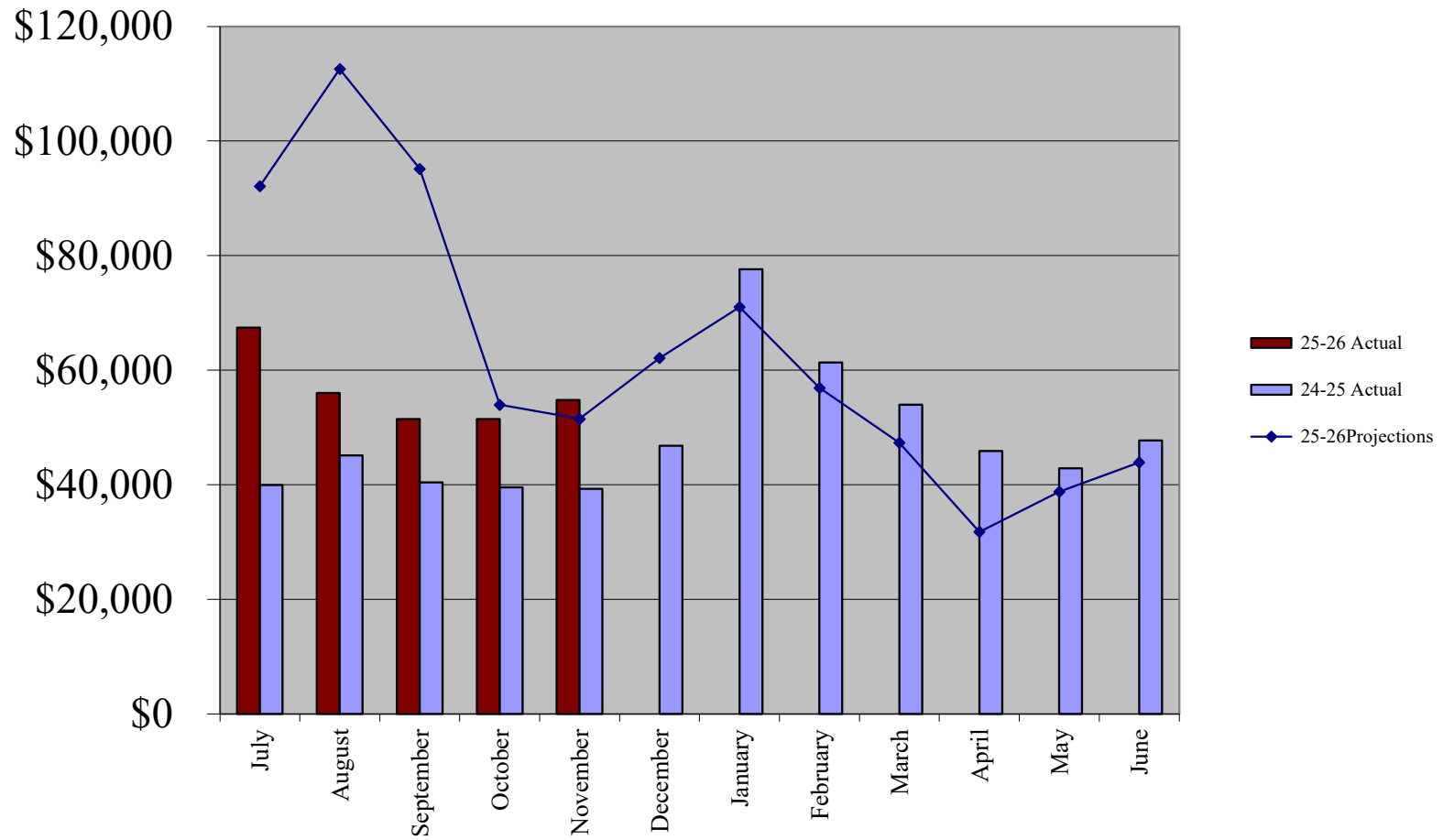
General Fund Actual Expenditures



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

Account	Description	YTD				Funds Available
		25-26 Approved Budget	Outstanding Requisitions/ Encumbrances	25-26 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 467	\$ 467	\$ 733
	52010 FICA - Retirement Board Members	321		\$ 105	\$ 105	\$ 217
	52032 Retirement paid by General Fund	4,671			\$ -	\$ 4,671
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 571	\$ 571	\$ 5,621
Utilities						
	54026 Heating and Cooling (Vicinity)	\$ 607,116	\$ 526,592	\$ 272,008	\$ 798,601	\$ (191,485)
	54023 Electricity (OG&E)	500,000	227,541	\$ 191,692	\$ 419,233	\$ 80,767
	54024 Sewer and Water(City of OKC)	75,500	79,165	\$ 34,079	\$ 113,245	\$ (37,745)
	54022 Natural Gas(ONG)	15,000	50,405	\$ 2,582	\$ 52,987	\$ (37,987)
	Utilities Subtotal	\$ 1,197,616	\$ 883,704	\$ 500,361	\$ 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 Pcard Improper 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	50,377	\$ 10,759	\$ 61,135	\$ (29,135)
	54045 Metro Parking Garage-Judges parking	5,568	3,822	\$ 2,204	\$ 6,026	\$ (458)
	54048 Metro Parking Transponder	-	-	\$ -	\$ -	\$ -
	54102 PBA Leases-County Departments	1,323,928	758,034	\$ 193,688	\$ 951,722	\$ 372,205
	54103 Storage Court Clerk Building Lease	400,668	255,360	\$ 182,400	\$ 437,760	\$ (37,092)
	54109/54011 Postage Machine and Postage	8,850	-	\$ 11,960	\$ 11,960	\$ (3,110)
	54451 District Attorney Civil Division Contract	699,420	407,995	\$ 291,425	\$ 699,420	\$ 0
	54451 Outside legal services	603,147	(222,724)	\$ 68,325	\$ (154,399)	\$ 757,547
	54451 Bond Council	-	-	\$ -	\$ -	\$ -
	54451 Professional Services-Legal	959,997	1,288,544	-	\$ 1,288,544	\$ (328,547)
	54455 BOK Management Fees	450,000	234,752	\$ 125,223	\$ 359,975	\$ 90,025
	54455 OSU Extension Contract	553,345	249,217	\$ 276,673	\$ 525,889	\$ 27,456
	54455 Professional Services-Other -Arbitrage	15,000	-	\$ 900	\$ 900	\$ 14,100
	54455 Professional Services-Bank Fees	31,000	-	-	\$ -	\$ 31,000
	54455 Criminal Justice Authority	29,718,120	14,859,060	\$ 14,859,060	\$ 29,718,120	\$ -
	54455 Criminal Justice Advisory Committee	150,000	75,000	\$ 75,000	\$ 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	118,563	\$ 44,438	\$ 163,000	\$ -
	54455 Consulting Services-Retirement Plan	22,000	-	\$ -	\$ -	\$ 22,000
	54455 Prosegur Services Group Inc	96,853	60,701	\$ 36,151	\$ 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	5,783	\$ 2,575	\$ 8,358	\$ 16,643
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	5,300	3,198	\$ 76,059	\$ 79,257	\$ (73,957)
	Other Operating Subtotal	\$ 37,563,467	\$ 18,656,509	\$ 17,383,945	\$ 36,040,453	\$ 1,523,014
	Total Maintenance and Operations - 54000	\$ 38,799,909	\$ 19,540,212	\$ 17,921,702	\$ 37,461,343	\$ 1,338,566
Capital Outlay						
	55390 Copier Lease	1,600	1,600	-	\$ 1,600	\$ -
	Total Capital Outlay - 55000	\$ 1,600	\$ 1,600	\$ -	\$ 1,600	\$ -
	Grand Total - General Government	\$ 38,807,701	\$ 19,541,812	\$ 17,921,702	\$ 37,463,514	\$ 1,344,187

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2025-26
November 30, 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	\$ 10,033,863	\$ (500,000)	\$ 9,533,863	\$ -
Employee/Retiree/Cobra Premiums	4,086,957	1,915,774	3,441,351	5,357,125	1,270,168
Employer Premiums	21,593,388	3,350,928	6,701,857	10,052,785	(11,540,603)
Stop Loss Reimb	235,021	128,123		128,123	(106,898)
Rx Rebates	2,844,674	3,606,451	(761,777)	2,844,674	-
ARPA/Cares Reimb	-	24,722	(24,722)	-	-
Refunds/Rebates/Interest	100,000	179,623	359,245	538,868	438,868
County Pharmacy Revenue		6,721			
Total Resources	\$ 38,593,905	\$ 20,465,511	\$ 9,643,208	\$ 29,674,744	\$ (8,919,159)
Expenses					
Medical Claims	\$ 19,482,000	\$ 8,634,486	\$ 17,268,972	\$ 25,903,458	\$ 6,421,458
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	12,678,795	4,353,442	8,706,883	13,060,325	381,530
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	1,839,291	3,678,583	5,517,874	5,517,874
Employee Assistance Program	21,993	7,731	15,462	23,193	1,200
Medicare Supplement - TPG Group	1,978,228	819,806	1,639,612	2,459,418	481,190
Total Claims	<u>\$ 36,208,410</u>	<u>\$ 15,654,756</u>	<u>\$ 31,309,512</u>	<u>\$ 46,964,267</u>	<u>\$ 10,755,857</u>
Administration Fees & Other	979,577	1,818,762	3,637,523	5,456,285	4,476,708
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	<u>\$ 2,385,496</u>	<u>\$ 1,818,762</u>	<u>\$ 3,637,523</u>	<u>\$ 5,456,285</u>	<u>\$ 3,070,789</u>
Total Expenses	\$ 38,593,905	\$ 17,473,517	\$ 34,947,035	\$ 52,420,552	\$ 13,826,646
Ending Cash Balance	<u>\$ -</u>	<u>\$ 2,991,993.64</u>	<u>\$ (25,303,827)</u>	<u>\$ (22,745,808)</u>	<u>\$ (22,745,806)</u>

Cash Balance-One Year Ago

\$ 1,063,120

Notes:

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

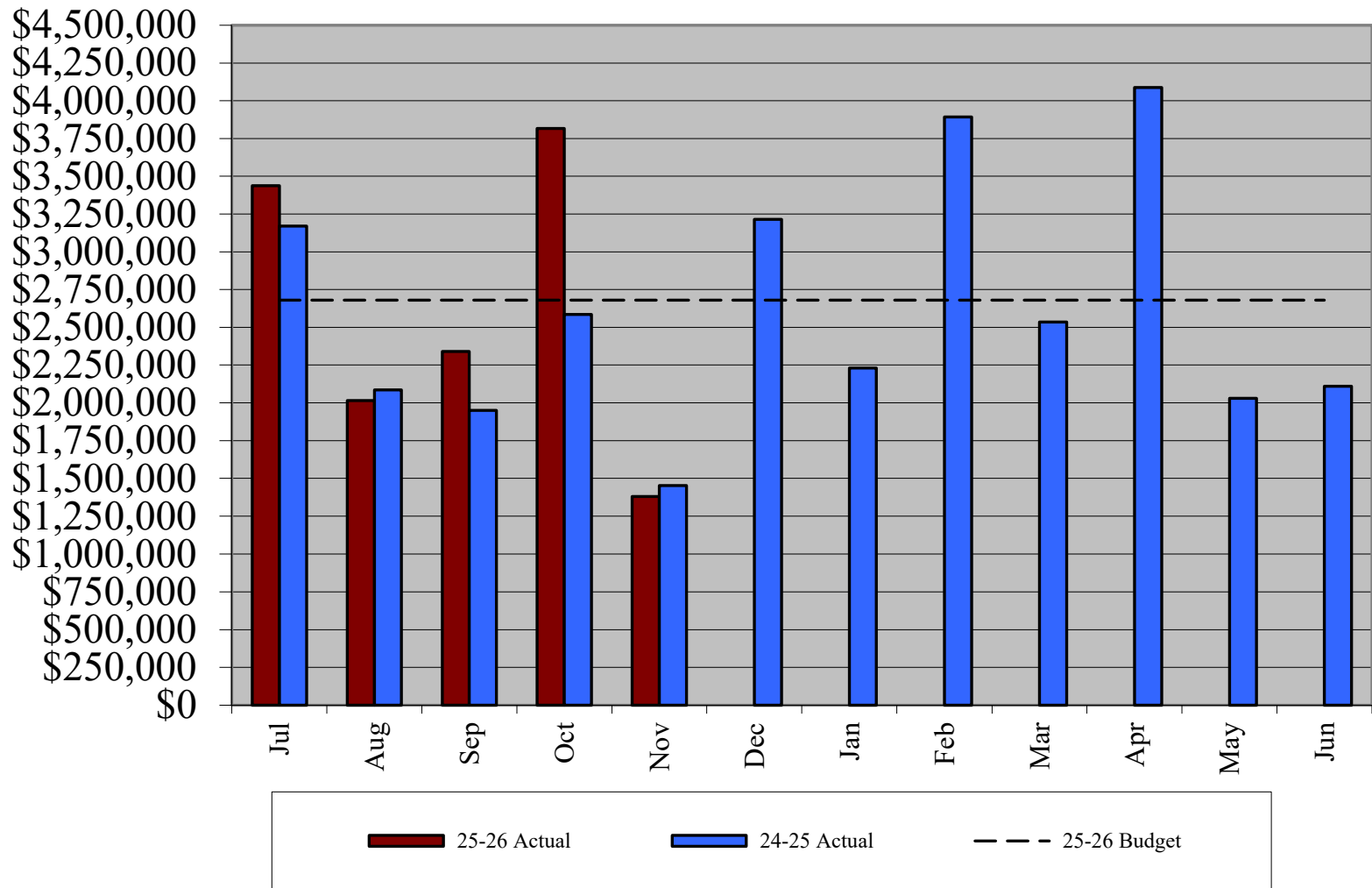
	<u>Employee 2025</u>	<u>Employer 25-26</u>
	\$159	\$932
	\$374	\$2,146

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	1,097,886.12	\$3,453,794	2,411,809.94 (October)
Prescription Drug Claims	\$1,056,566	281,008.56	\$1,741,377	1,404,007.11 (October)
Total	\$2,680,066	\$1,378,895	\$5,195,171	
	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	

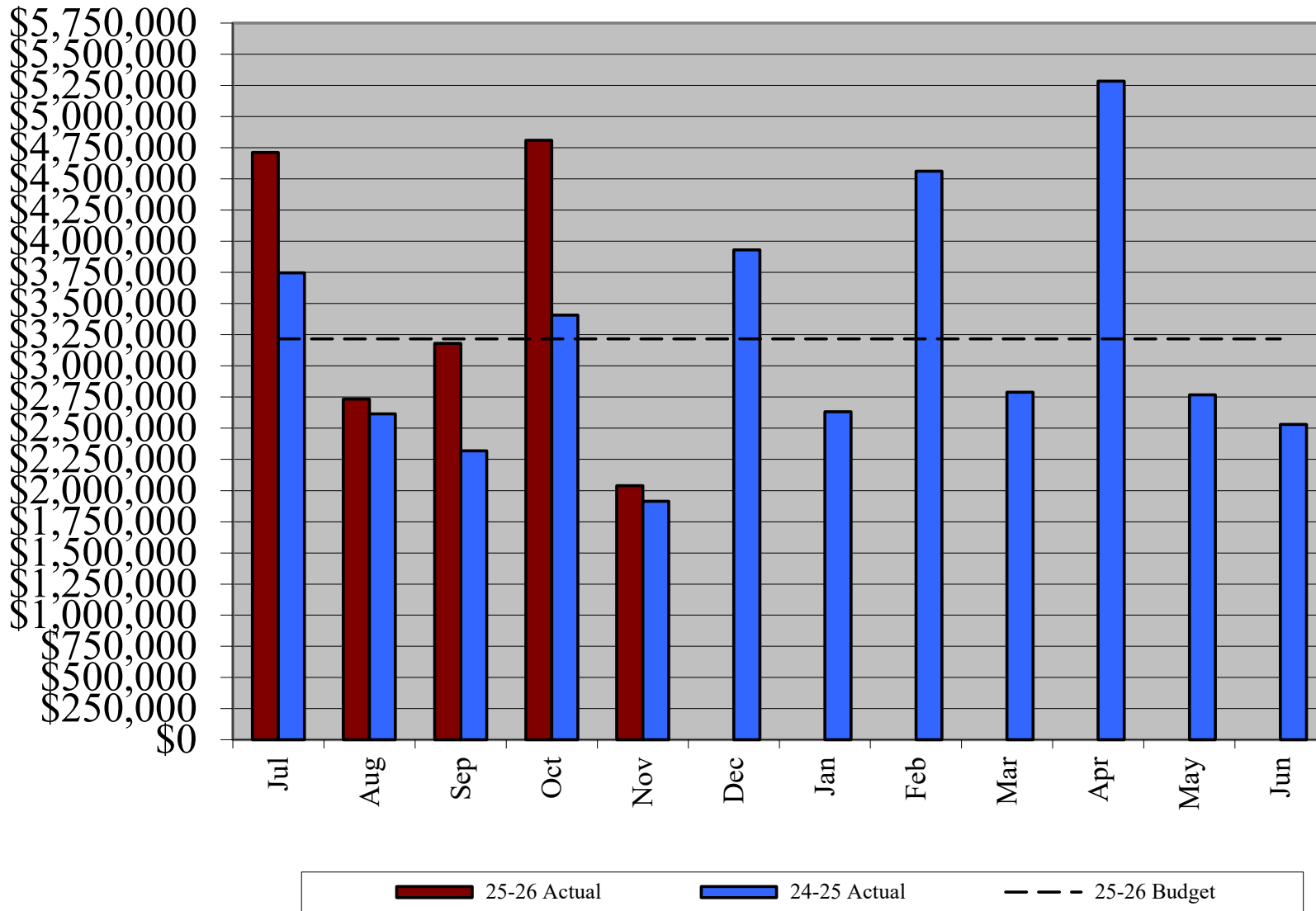
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2025-26
November 30, 2025

	Annual				November			
	FY 25-26 Estimates	FY 24-25 Actuals	Inc (Dec)	%	FY 25-26 YTD Actuals	FY 24-25 YTD Actuals	Inc (Dec)	%
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%	\$ 10,033,863	\$ 8,002,090	\$ 2,031,773	25.4%
Employer Premiums	21,593,388	19,165,424	2,427,964	12.7%	3,263,919	2,929,476	334,443	11%
Employee/Retiree/Cobra Premiums	4,086,957	4,925,008	(838,051)	-17.0%	2,002,783	1,763,306	239,478	13.6%
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%	3,606,451	1,026,576	2,579,876	251%
Refunds/Rebates/Subsidy	100,000	268,635	(168,635)	-62.8%	24,722	76,197	(51,475)	-67.6%
ARPA Reimbursements	-	300,000	(300,000)	-100.0%	179,623	-	179,623	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					6,721			
Total Resources	\$ 38,593,903	\$ 35,059,067	\$ 3,534,836	10.1%	\$ 20,465,511	\$ 15,029,890	\$ 5,428,899	36.1%
Expenses								
Medical Claims	\$ 19,482,000	\$ 17,542,278	\$ 1,939,722	11.1%	\$ 8,634,486	\$ 7,190,899	\$ 1,443,587	0.200752
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	11,233,031	1,445,764	12.9%	4,353,442	4,417,638	(64,196)	-1.5%
Dental Claims	1,857,954	1,695,157	162,797	9.6%	-	828,611	(828,611)	-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%	1,839,291	58,775	1,780,516	3029.4%
Employee Assistance Program	21,993	21,393	600	2.8%	7,731	9,514	(1,783)	-18.7%
Medicare Supplement	1,978,228	1,431,660	546,568	38.2%	819,806	770,252	49,553	6.4%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 36,208,410	\$ 32,406,060	\$ 3,802,350	11.7%	\$ 15,654,756	\$ 13,355,421	\$ 2,299,335	17.2%
Administration Fees & Other	979,577	970,989	8,588	0.9%	1,818,762	583,103	1,235,659	211.9%
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%	\$ 1,818,762	\$ 643,646	\$ 1,175,115	182.6%
Total Expenses	\$ 38,593,906	\$ 35,059,067	\$ 3,534,839	10.1%	\$ 17,473,517	\$ 13,999,067	\$ 3,474,450	24.8%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 2,991,994	\$ 1,030,823	\$ 1,954,449	189.6%

Total Employee Benefits Expenses



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

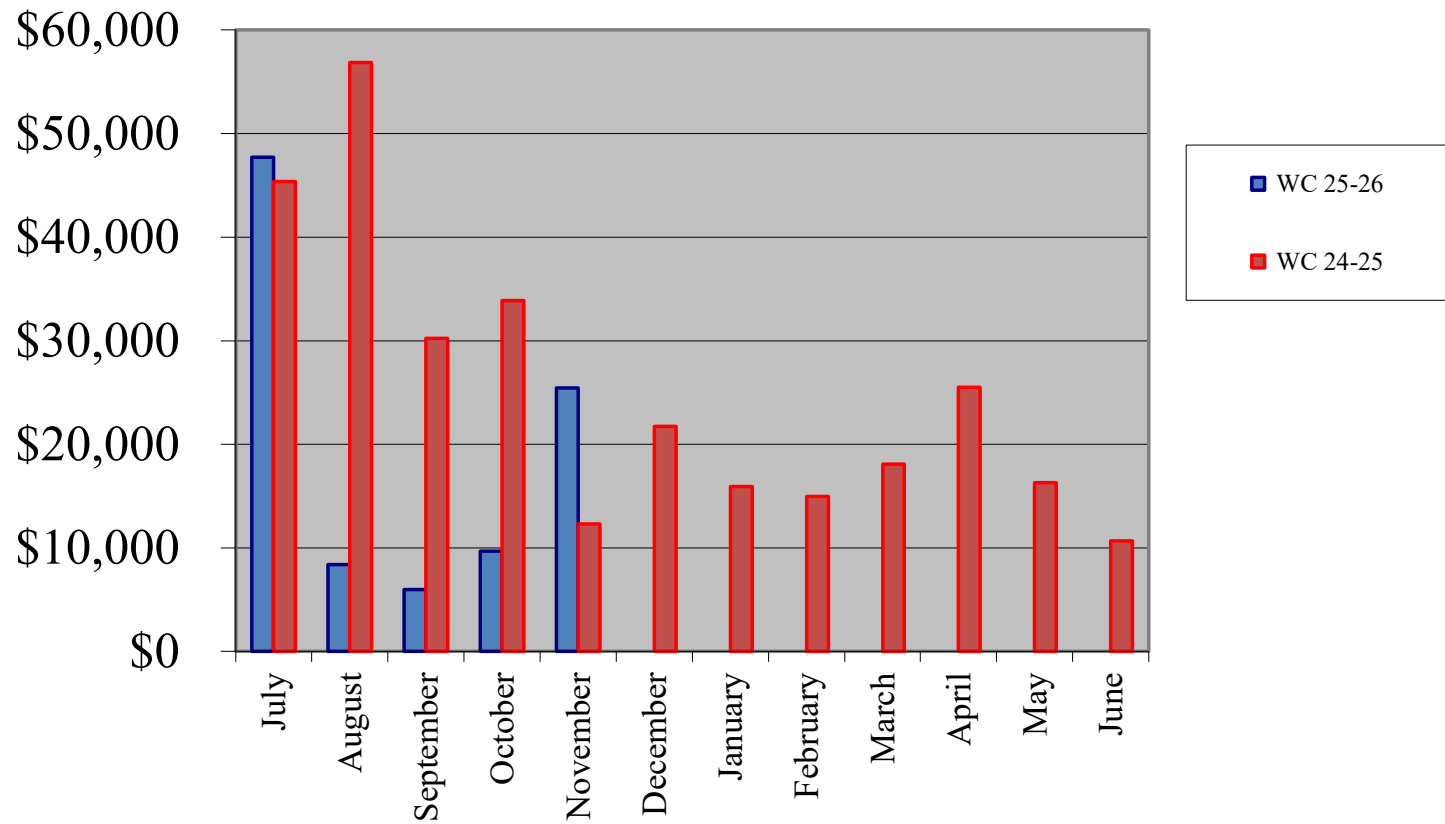
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 740,347	\$ 101,547
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	18,000	(28,316)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,400,116	\$ 758,347	\$ (641,769)
Expenditures:			
Claims	\$ 350,000	\$ 97,265	(252,735)
Stop loss/Admin Fees	272,736	230,877	(41,859)
Total Expenditures	\$ 622,736	\$ 328,142	\$ (294,594)
Ending Cash Balance	\$ 777,381	\$ 430,205	\$ (347,175)
Cash Balance-One Year Ago		\$ 191,871	

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		\$ 1,032,955	

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	\$ 242,546.94	\$ 166,928.41	\$ -
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	\$ 2,817,395.39	\$ 271,868.02		\$ 2,545,527.37
Courthouse ADA Elevator	C00089	10/16/2025	\$ 100,000.00		\$ 84,593.43	\$ 15,406.57
Insurance Deductible						
Insurance deductible and depreciation		7/1/2025	\$ 100,000.00			\$ 100,000.00
						\$ -
Capital Projects- As Needed						
Capital Projects- As Needed		7/1/2025	\$ 300,000.00		\$ -	\$ 300,000.00
Total Ongoing Budgeted Capital Projects			\$ 9,472,360.68	\$ 518,317.76	\$ 409,180.39	\$ 8,544,862.53
Unallocated Funds			\$ 689,646.99			\$ 689,646.99
			\$ 10,162,007.67	\$ 518,317.76	\$ 409,180.39	\$ 9,234,509.52

Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY25-26 Expense	Project Expense To Date	Available
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TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,652,842	\$ 214,748	\$ 169,000	\$ 5,308,219	129,875
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 129,846	\$ 12,113	\$ 3,482,278	1,241,960
TIF-2A-324 20103240	10/17/2022	3,202,431.00	1,017,919.55	1,032,207.45	1,032,207.45	1,152,304
Total Capital Projects		\$ 13,709,357	\$ 10,834,874	\$ 1,731,638	\$ 10,231,885	\$ 11,758,649

Special Revenue Funds
Status Report

Fund	Department	2025-2026 Appropriations	November 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	\$4,621,955	\$282,170	\$2,097,246	\$5,033,389	\$2,524,710	\$3,121,182	\$1,500,773	45.4%
1110	Highway Cash-Dist #2	7,972,023	241,381	1,953,640	\$4,688,737	\$6,018,383	2,969,597	5,002,426	24.5%
1110	Highway Cash-Dist #3	5,365,224	558,312	3,275,323	\$7,860,774	\$2,089,902	4,057,491	1,307,733	61.0%
1110	Highway-Turnpike Corridor		0	0	\$0	\$0			
1111	CBRI Fund	4,173,944	36,080	124,573	\$298,974	\$4,049,372	1,434,110	2,739,834	3.0%
1130	Resale Property	8,068,346	379,271	2,410,343	\$5,784,822	\$5,658,004	3,522,666	4,545,680	29.9%
1140	Treasurer Mortgage Fee	526,764	0	0	\$0	\$526,764	0	526,764	0.0%
1150	County Clerk Lien Fee	721,157	710	412,330	\$989,593	\$308,826	593,723	127,434	57.2%
1151	UCC Central Filing Fund	749,399	42,771	253,081	\$607,394	\$496,318	303,668	445,731	33.8%
1152	Records Mgmt & Preservation	1,856,531	156,977	874,802	\$2,099,524	\$981,730	1,215,047	641,484	47.1%
1160	Sheriff Service Fee	3,888,025	376,146	2,231,834	\$5,356,403	\$1,656,190	2,484,025	1,404,000	57.4%
1161	Sheriff Special Revenue	1,969,340	41,662	415,309	\$996,741	\$1,554,032	778,718	1,190,622	21.1%
1162	Sheriff's Grant Fund	1,082,686	69,535	293,785	\$705,085	\$788,901	590,698	491,988	27.1%
1201	Assessor Revolving Fee	142,661	0	0	\$0	\$142,661	0	142,661	0.0%
1231	Juvenile Probation Fee	45,922	750	3,000	\$7,200	\$42,922	6,500	39,422	6.5%
1233	Juvenile Grant Fund	326,858	25,903	136,422	\$327,412	\$190,436	168,016	158,842	41.7%
1240	Planning Commission Fee	662,568	31,999	157,778	\$378,668	\$504,790	395,695	266,873	23.8%
1250	Local Emergency Planning Com	9,618	0	0	\$0	\$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	587,043	81,877	101,301	\$243,123	\$485,742	210,769	376,273	17.3%
1260	Community Service Fee	120,643	3,208	21,813	\$52,352	\$98,830	44,088	76,555	18.1%
1270	Community Sentencing	161,448	0	0	\$0	\$161,448	0	161,448	0.0%
1280	Drug Court Fund	560,477	56,685	285,506	\$685,214	\$274,971	292,028	268,449	50.9%
1282	Mental Health Court Fund	824,636	0	0	\$0	\$824,636	8,640	815,996	0.0%
1290	Shine Program	213,767	18,363	101,554	\$243,729	\$112,213	114,964	98,804	47.5%
1300	MIS Special Revenue	163,570	5,772	30,113	\$72,271	\$133,457	36,983	126,587	18.4%
1400	Special Projects Fund-OKMDHSAS	2,417,786	19,952	2,144,387	\$5,146,529	\$273,399	2,417,786	0	88.7%
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	57,493,615	698,499	12,496,216	\$29,990,919	\$44,997,399	57,425,598	68,017	21.7%
Total		\$104,738,985	\$3,128,022	\$29,820,356	\$71,568,854	\$74,918,630	\$82,191,992	\$22,546,993	28.5%

Year elapsed = 42%

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

25-26
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 168,774
Exempt Manufacturing Tax	27,906
Miscellaneous Property Tax	369
Interest Income	60,982
Misc County Sinking	8,775,007
Total Revenue	\$ 9,033,037

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)

Judgments

Principal	
Interest	
Total Judgment Payments YTD	\$ -

Total Expenditures

	\$ (768,750)
--	---------------------

Transfer In

	\$ -
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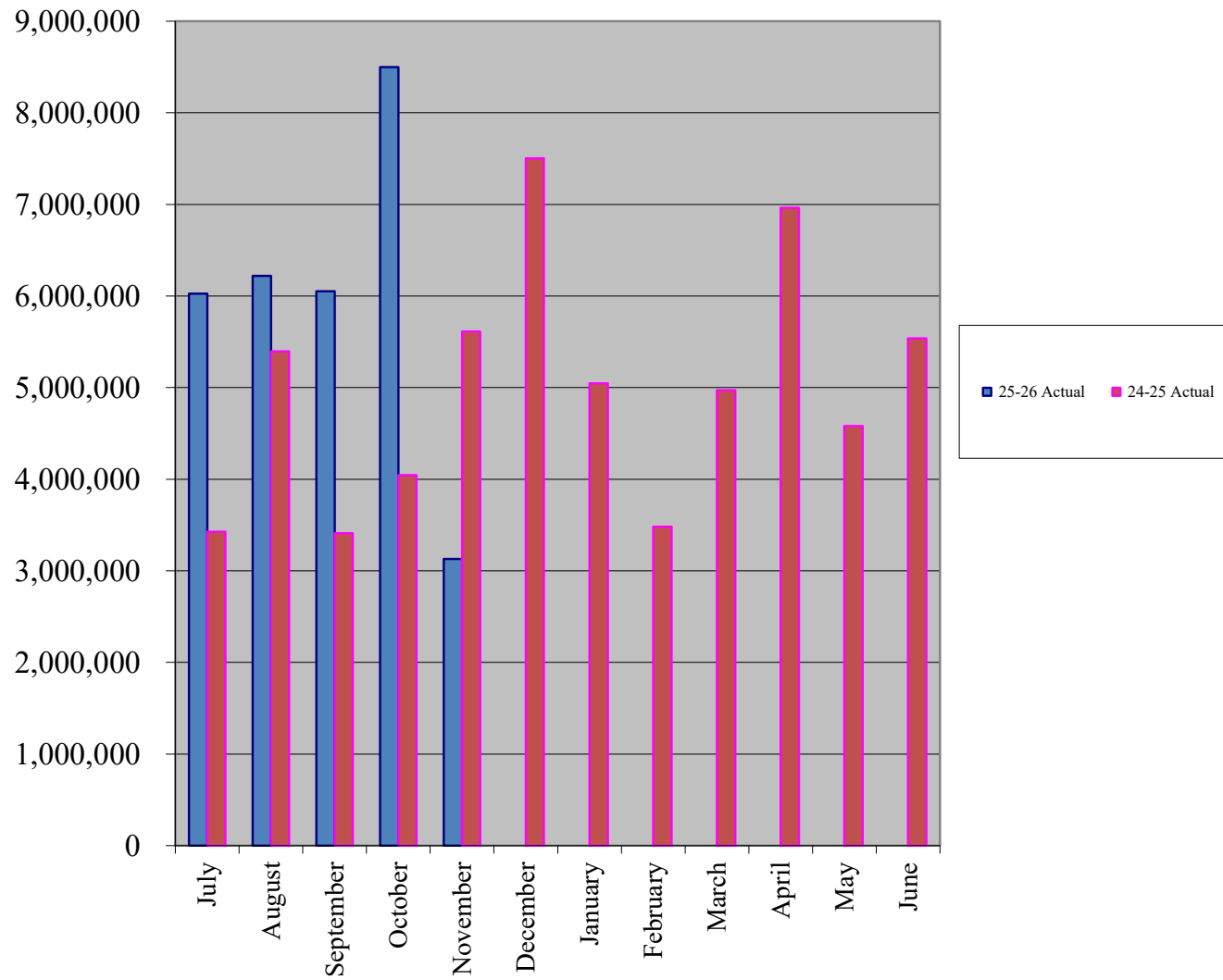
Ending Cash Balance

	\$ 11,880,446
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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

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

Special Revenue Actual Expenditures



Debt Service Fund Expenditures 10 Year History

