

Oklahoma County
Monthly Financial Report
For Period Ending December 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

(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

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 December, 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	\$ 41,198,245	\$ (62,526,602)	39.7%	88.3%
Charges for Services	5,283,013	2,966,734	(2,316,279)	56.2%	61.8%
Intergovernmental Revenue	12,452,983	7,632,930	(4,820,053)	61.3%	83.6%
Interest Income	5,000,000	2,358,327	(2,641,673)	47.2%	135.3%
Miscellaneous Revenue	253,289	581,286	327,997	229.5%	227.8%
Total Revenue	\$ 126,714,133	\$ 54,737,522	\$ (71,976,611)	43.2%	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	\$ 49,829,461	\$ (81,708,803)	37.9%	62.0%
Prior Budget Year Expenditures	6,236,404	3,109,055	(3,127,349)	49.9%	77.0%
Total Expenditures	\$ 137,774,668	\$ 52,938,516	\$ (84,836,152)		
Cash Balance*	\$ 0	\$ 50,555,513	\$ 50,555,512		

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

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

	For the Month Ending December, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	December Actual	December Actual		
Beginning Cash Balance:	\$ 15,381,992	\$ 15,675,835	\$ (293,843)	-1.9%
Revenue:				
Property Tax	\$ 38,720,957	\$ 38,675,967	\$ 44,990	0.1%
Charges for Services	\$ 823,225	395,415	427,810	108.2%
Intergovernmental Revenue	\$ 3,692,757	2,517,475	1,175,282	46.7%
Interest Income	\$ 265,115	461,781	(196,666)	-42.6%
Miscellaneous Revenue	\$ 9,826	211,295	(201,469)	-95.3%
Total Revenue	\$ 43,511,880	\$ 42,261,934	\$ 1,249,946	3.0%
Temporary Cash Transfers In		8,000,000	\$ (8,000,000)	
Temporary Cash Transfer Out	\$ -		-	
Operating Transfers In			-	
Operating Transfers Out		(9,368,060)	9,368,060	
25-26 Expenditures	\$ 8,326,360	\$ 7,939,704	\$ 386,656	4.9%
Prior Budget Year Expenditures	\$ 12,000	-	12,000	
Total Expenditures	\$ 8,338,360	\$ 7,939,704	\$ 398,656	5.0%
Ending Cash Balance	\$ 50,555,513	\$ 48,630,006	\$ 1,925,507	4.0%

	For the Year to Date Period Ending December, 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%
	\$ 41,198,245.14	\$ 42,164,265	\$ (966,020)	-2.3%
	\$ 2,966,733.88	3,061,640	(94,906)	-3.1%
	\$ 7,632,930.19	8,798,930	(1,166,000)	-13.3%
	\$ 2,358,326.62	3,454,079	(1,095,752)	-31.7%
	\$ 581,286.05	396,984	184,302	46.4%
	\$ 54,737,521.88	\$ 57,875,899	\$ (3,138,377)	-5.4%
	\$ 22,000,000	\$ 24,500,000	\$ (2,500,000)	
			-	
	(9,533,863)	(17,620,150)	8,086,287	-45.9%
	\$ 49,829,460.78	\$ 46,845,459	\$ 2,984,001	6.4%
	\$ 3,109,054.82	2,713,120	395,935	14.6%
	\$ 52,938,515.60	\$ 49,558,579	\$ 3,379,936	6.8%
Ending Cash Balance	\$ 50,555,512.78	\$ 48,630,006	\$ 1,925,507	4.0%

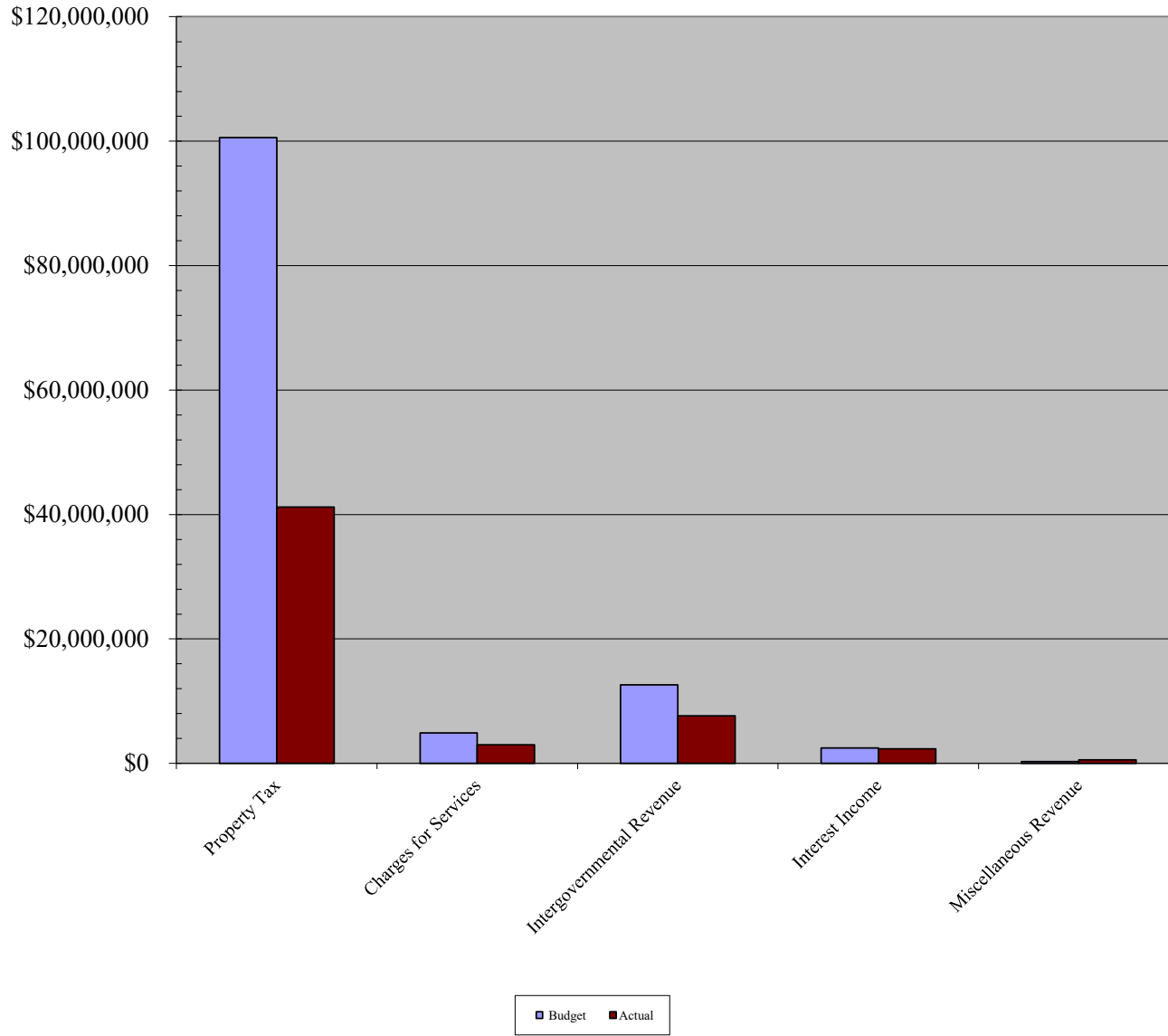
Note 1.)

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 December Actual	24-25 December Actual	Increase (Decrease)
			\$ -
		(5,500,000)	5,500,000
	-		-
			-
			-
	-	-	-
	\$ -	\$ (5,500,000)	\$ 5,500,000

	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(9,533,863)	(17,620,150)	8,086,287
	-	-	-
	-	\$ -	-
	-	-	-
	\$ (9,533,863)	\$ (17,620,150)	\$ 8,086,287

25-26 General Fund Budget to Actual Revenue at December 31, 2025

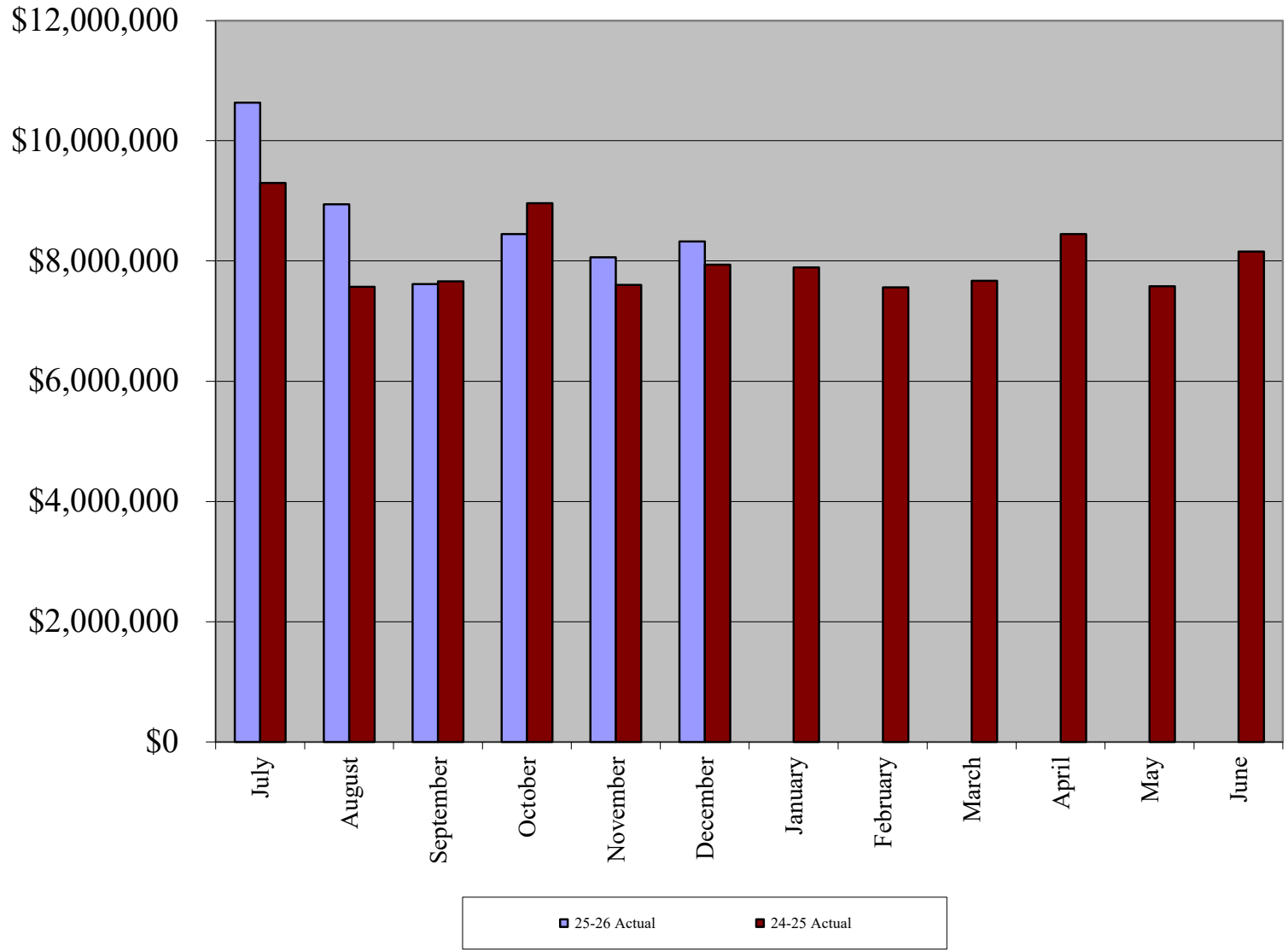


FY 2025-2026 General Fund Expenditures
Status Report

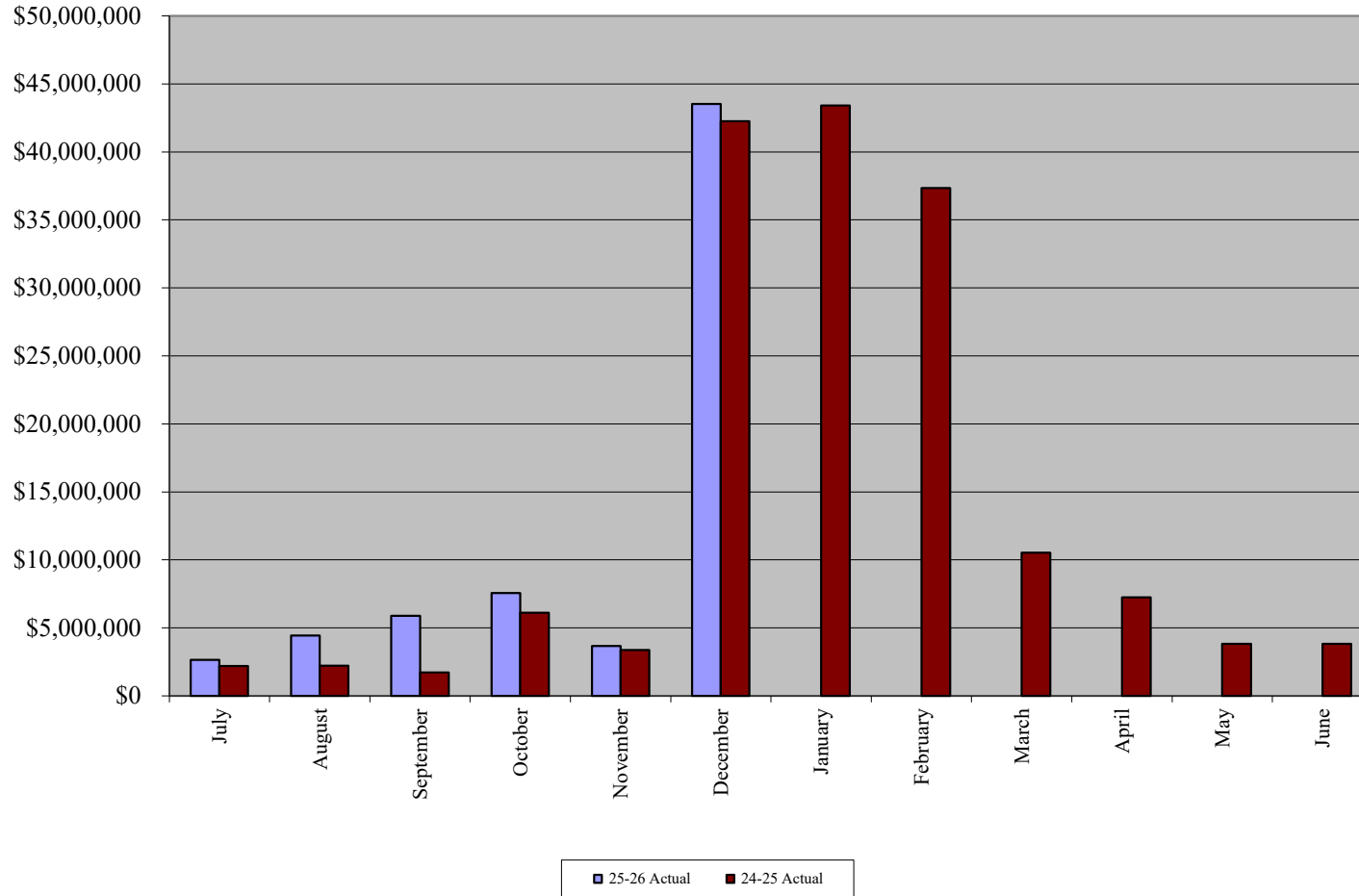
Cost Center	Department	2025-2026		2025-2026		December 2025	Year to Date	Budget to	YTD Expenditures +	Funds Available	25/26 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered				
110	General Government	\$ 37,341,245	\$ 0	37,341,245	\$ 2,755,107	\$ 20,311,982	\$ 17,029,263	\$ 38,752,164	\$ (1,410,919)	54.4%	50.7%	
120	County Commissioners	740,155	18,641	758,796	\$ 63,568	\$ 359,719	399,077	360,531	398,265	47.4%	47.6%	
130	Assessor	3,830,872	86,166	3,917,038	\$ 232,789	\$ 1,554,746	2,362,292	1,706,421	2,210,617	39.7%	40.3%	
140	Assessor Revaluation	6,070,947	143,115	6,214,062	\$ 409,046	\$ 2,606,309	3,607,753	3,162,941	3,051,121	41.9%	42.2%	
150	Treasurer	238,938	4,338	243,276	\$ 15,997	\$ 90,951	152,324	140,951	102,324	37.4%	44.5%	
160	Court Clerk	10,001,192	788,592	10,789,784	\$ 798,761	\$ 4,672,873	6,116,911	5,098,614	5,691,170	43.3%	47.1%	
170	County Clerk	3,032,622	80,584	3,113,205	\$ 205,747	\$ 1,122,239	1,990,967	1,211,757	1,901,449	36.0%	46.6%	
180	Excise & Equalization Bds	57,457	1,694	59,151	\$ 1,326	\$ 7,636	51,516	9,654	49,497	12.9%	-2.5%	
190	County Audit	915,710	82,154	997,864	\$ 1,092	\$ 87,828	910,036	504,692	493,172	8.8%	19.3%	
200	District Attorney-State	376,500	-	376,500	\$ 63,067	\$ 168,426	208,074	258,863	117,637	44.7%	17.1%	
210	District Attorney-County	72,498	-	72,498	\$ 6,321	\$ 26,111	46,388	38,084	34,414	36.0%	29.4%	
230	Public Defender	71,863	-	71,863	\$ 5,733	\$ 17,169	54,694	31,273	40,590	23.9%	16.6%	
250	Election Board	1,908,014	51,537	1,959,551	\$ 109,531	\$ 698,015	1,261,536	747,331	1,212,220	35.6%	44.0%	
260	BOCC HR/Health & SAGety	749,123	19,560	768,683	\$ 40,681	\$ 239,850	528,834	256,014	512,669	31.2%	32.8%	
265	Employee Benefits Dept	383,587	11,243	394,830	\$ 31,558	\$ 184,840	209,989	189,681	205,149	46.8%	47.1%	
270	IT Department	6,056,157	131,229	6,187,386	\$ 919,138	\$ 2,927,949	3,259,437	4,618,640	1,568,746	47.3%	41.8%	
280	Facilities Management	2,122,558	47,272	2,169,830	\$ 131,486	\$ 754,866	1,414,964	866,722	1,303,108	34.8%	38.1%	
285	Facilities Mgmt-Custodial	400,400	-	400,400	\$ 24,741	\$ 132,821	267,579	321,801	78,599	33.2%	25.0%	
300	Planning Commission	237,272	7,457	244,729	\$ 20,293	\$ 115,545	129,184	115,545	129,184	47.2%	42.7%	
301	Court Services	1,260,903	230,025	1,490,928	\$ 104,991	\$ 560,287	930,641	1,595,919	(104,991)	37.6%	46.8%	
518	Sheriff-Law Enforcement	13,127,403	392,584	13,519,987	\$ 1,192,926	\$ 6,631,267	6,888,720	6,755,927	6,764,061	49.0%	50.3%	
525	Juvenile Detention	7,864,280	220,637	8,084,917	\$ 645,185	\$ 3,731,548	4,353,369	3,908,253	4,176,664	46.2%	47.0%	
526	Juvenile Bureau	2,613,101	71,093	2,684,194	\$ 205,580	\$ 1,193,118	1,491,075	1,298,385	1,385,809	44.4%	43.6%	
550	Emergency Management	854,873	14,559	869,432	\$ 111,316	\$ 311,437	557,996	583,709	285,723	35.8%	32.4%	
610	Social Services	515,857	14,214	530,071	\$ 38,580	\$ 222,911	307,160	239,442	290,629	42.1%	43.6%	
710	Free Fair	87,950	-	87,950	\$ 4,799	\$ 49,920	38,030	56,470	31,480	56.8%	59.6%	
910	District 1	623,488	9,709	633,197	\$ 100,428	\$ 298,156	335,041	379,338	253,859	47.1%	34.2%	
920	District 2	436,915	6,832	443,747	\$ 8,611	\$ 74,495	369,252	84,393	359,354	16.8%	33.1%	
930	District 3	704,907	6,620	711,527	\$ 32,675	\$ 192,466	519,061	202,717	508,809	27.0%	36.7%	
940	County Engineer	560,822	15,964	576,786	\$ 45,286	\$ 258,982	317,804	271,100	305,686	44.9%	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	\$ 2,192,110	\$ 3,540,255	12,213,076	3,886,310	11,867,021			
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	\$ 10,518,470	\$ 53,369,716	\$ 78,168,551	\$ 78,003,642	\$ 53,534,625	40.6%	45.5%	

Year elapsed = 50.0%

General Fund Actual Expenditures



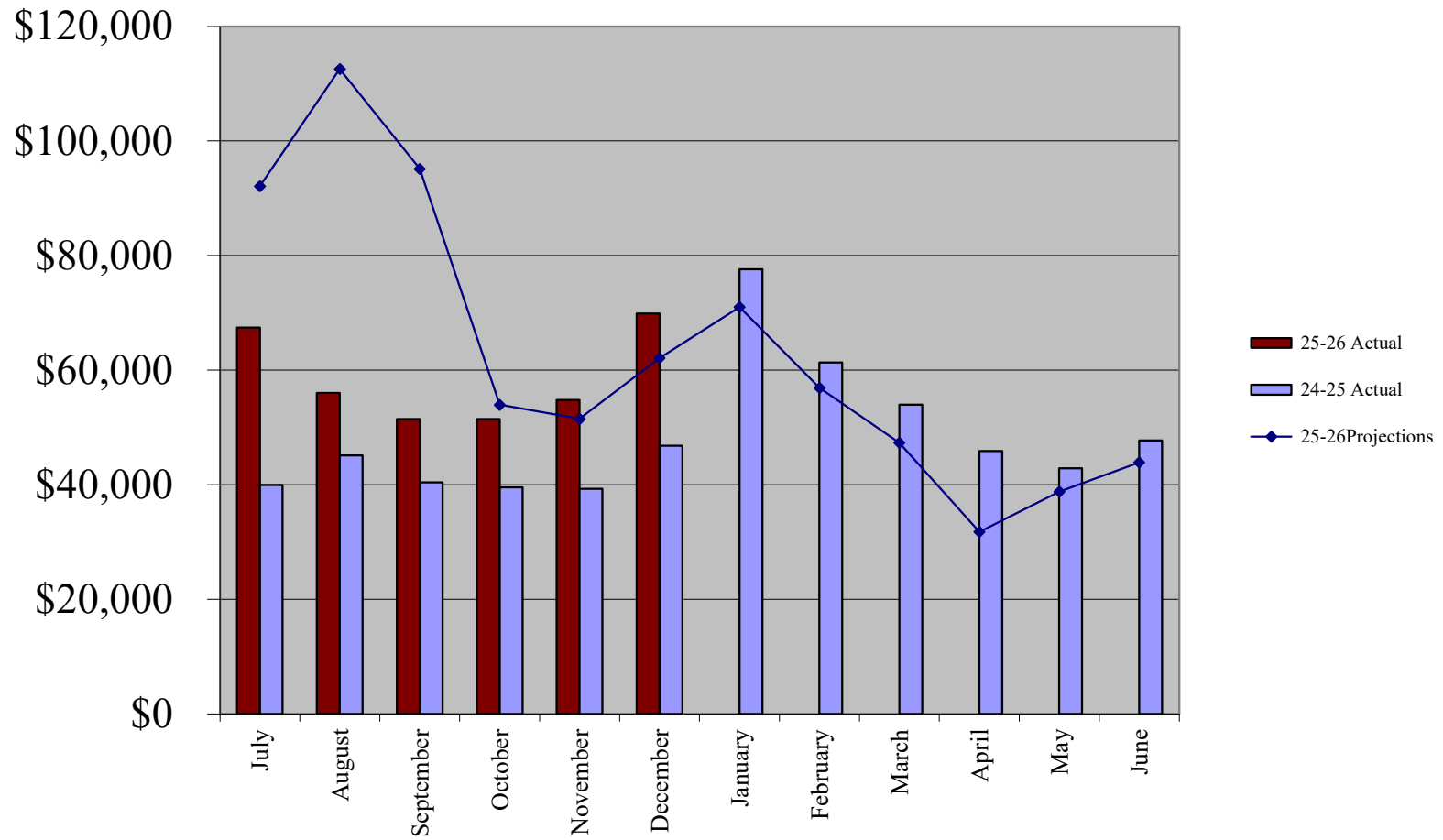
General Fund Actual Revenue December 31, 2025



**GENERAL FUND
GENERAL GOVERNMENT
FY 2025-26
December 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		\$ 567	\$ 567	\$ 633
	52010 FICA - Retirement Board Members	321		\$ 120	\$ 120	\$ 201
	52032 Retirement paid by General Fund	4,671			\$ -	\$ 4,671
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 687	\$ 687	\$ 5,506
Utilities						
	54026 Heating and Cooling (Vicinity)	\$ 607,116	\$ 471,805	\$ 279,067	\$ 750,872	\$ (143,756)
	54023 Electricity (OG&E)	500,000	194,705	\$ 185,295	\$ 380,000	\$ 120,000
	54024 Sewer and Water(City of OKC)	75,500	48,398	\$ 29,920	\$ 78,318	\$ (2,818)
	54022 Natural Gas(ONG)	15,000	12,549	\$ 2,451	\$ 15,000	\$ -
	Utilities Subtotal	\$ 1,197,616	\$ 727,457	\$ 496,733	\$ 1,224,190	\$ (26,574)
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 Peard 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	22,367	\$ 9,633	\$ 32,000	\$ -
	54045 Metro Parking Garage-Judges parking	5,568	2,784	\$ 2,834	\$ 5,618	\$ (50)
	54048 Metro Parking Transponder	-	-	\$ -	\$ -	\$ -
	54102 PBA Leases-County Departments	1,323,928	232,426	\$ 232,426	\$ 464,851	\$ 859,077
	54103 Storage Court Clerk Building Lease	400,668	218,880	\$ 218,880	\$ 437,760	\$ (37,092)
	54109/54011 Postage Machine and Postage	8,850	\$ -	\$ 8,850	\$ 8,850	\$ -
	54451 District Attorney Civil Division Contract	699,420	349,710	\$ 349,710	\$ 699,420	\$ 0
	54451 Outside legal services	700,000	213,600	\$ 18,400	\$ 232,000	\$ 468,000
	54451 Bond Council	-	\$ -	\$ -	\$ -	\$ -
	54451 Professional Services-Legal	-	\$ -	\$ -	\$ -	\$ -
	54455 BOK Management Fees	450,000	202,471	\$ 127,688	\$ 330,159	\$ 119,841
	54455 OSU Extension Contract	553,345	249,217	\$ 138,336	\$ 387,553	\$ 165,792
	54455 Professional Services-Other -Arbitrage	15,000	\$ -	\$ 1,000	\$ 1,000	\$ 14,000
	54455 Professional Services-Bank Fees	31,000	-	\$ -	\$ -	\$ 31,000
	54455 Criminal Justice Authority	29,718,120	7,429,530	\$ 17,335,570	\$ 24,765,100	\$ 4,953,020
	54455 Criminal Justice Advisory Committee	150,000	75,000	\$ 37,500	\$ 112,500	\$ 37,500
	54455 MGT of America-Consulting	8,500	(7,631)	\$ -	\$ (7,631)	\$ 16,131
	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	108,798	\$ 54,203	\$ 163,000	\$ -
	54455 Consulting Services-Retirement Plan	22,000	\$ -	\$ -	\$ -	\$ 22,000
	54455 Prosegur Services Group Inc	-	60,191	\$ 36,661	\$ 96,853	\$ (96,853)
	54455 Professional Services - Other	-	330,965	\$ -	\$ 330,965	\$ (330,965)
	54456 Services Other	-	11,736	\$ -	\$ 11,736	\$ (11,736)
	54456 Downtown Business Improvement District Assessn	15,000	\$ -	\$ 26,776	\$ 26,776	\$ (11,776)
	54456 Alcohol and drug screening for county employees	25,000	5,383	\$ 2,882	\$ 8,265	\$ 16,736
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	5,300	918	\$ 76,060	\$ 76,978	\$ (71,678)
	Other Operating Subtotal	\$ 36,097,011	\$ 9,506,343	\$ 19,777,738	\$ 29,284,080	\$ 6,812,931
	Total Maintenance and Operations - 54000	\$ 37,333,453	\$ 10,233,800	\$ 20,311,982	\$ 30,545,095	\$ 6,788,358
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	\$ 37,341,245	\$ 10,235,400	\$ 20,311,982	\$ 30,547,382	\$ 6,793,864

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2025-26
December 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	\$ 10,033,863	\$ (500,000)	\$ 9,533,863	\$ -
Employee/Retiree/Cobra Premiums	4,086,957	2,107,537	1,746,070	3,853,606	(233,351)
Employer Premiums	21,593,388	5,957,166	5,957,166	11,914,332	(9,679,056)
Stop Loss Reimb	235,021	128,123		128,123	(106,898)
Rx Rebates	2,844,674	4,008,627	(1,163,953)	2,844,674	-
ARPA/Cares Reimb	-	25,540	(25,540)	-	-
Refunds/Rebates/Interest	100,000	190,387	190,387	380,773	280,773
County Pharmacy Revenue		20,123			
Total Resources	\$ 38,593,905	\$ 23,690,672	\$ 7,203,236	\$ 29,874,677	\$ (8,719,226)
Expenses					
Medical Claims	\$ 19,482,000	\$ 10,618,664	\$ 10,618,664	\$ 21,237,328	\$ 1,755,328
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	12,678,795	6,191,044	6,191,044	12,382,089	(296,706)
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	2,384,512	2,384,512	4,769,024	4,769,024
Employee Assistance Program	21,993	11,296	11,296	22,593	600
Medicare Supplement - TPG Group	1,978,228	980,304	980,304	1,960,608	(17,620)
Total Claims	\$ 36,208,410	\$ 20,185,821	\$ 20,185,821	\$ 40,371,641	\$ 4,163,231
Administration Fees & Other	979,577	2,140,623	2,140,623	4,281,246	3,301,669
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	\$ 2,385,496	\$ 2,140,623	\$ 2,140,623	\$ 4,281,246	\$ 1,895,750
Total Expenses	\$ 38,593,905	\$ 22,326,443	\$ 22,326,443	\$ 44,652,887	\$ 6,058,981
Ending Cash Balance	\$ -	\$ 1,364,228.10	\$ (15,123,208)	\$ (14,778,209)	\$ (14,778,207)

Cash Balance-One Year Ago \$ 1,570,929

Notes:

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

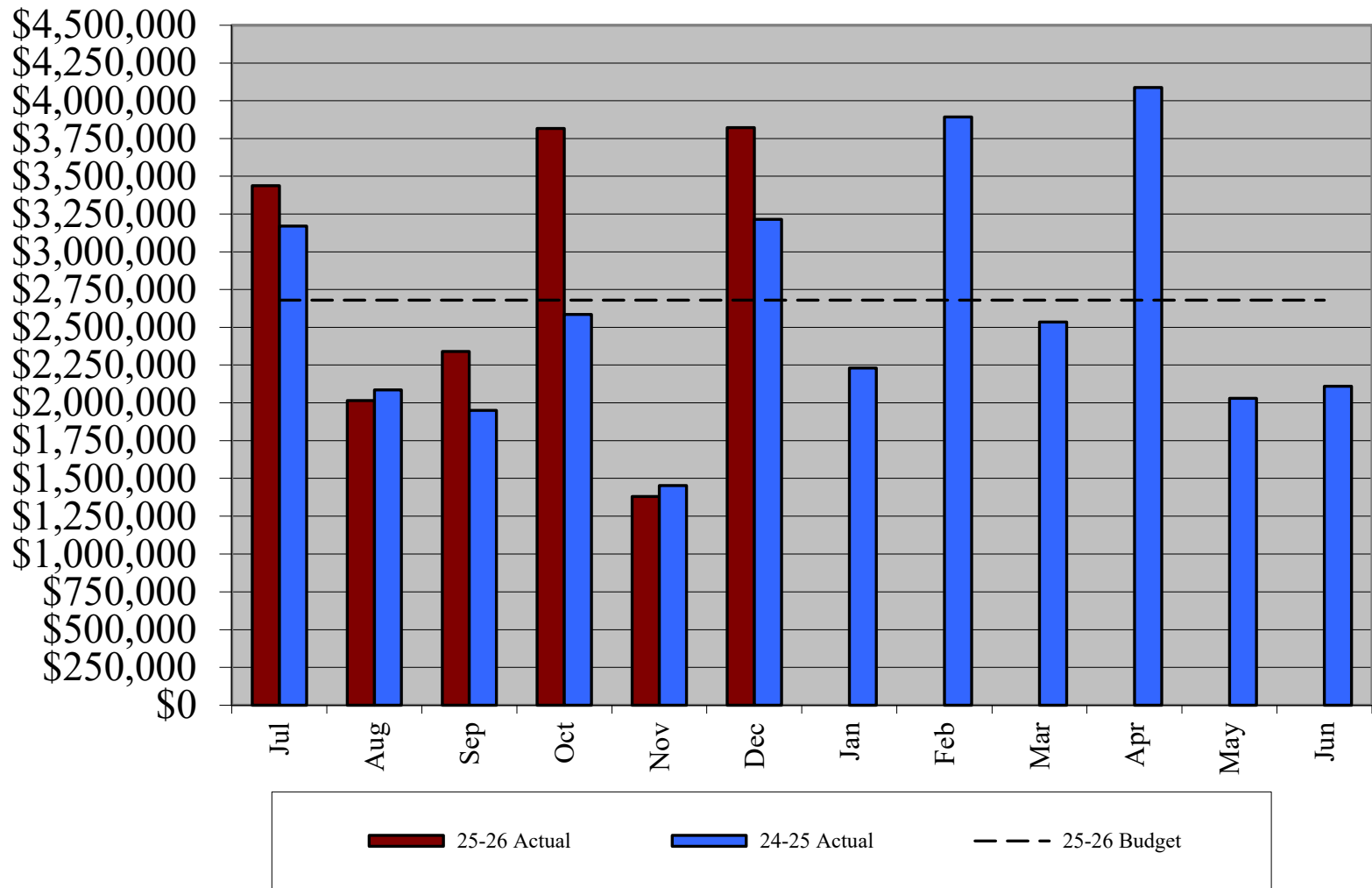
	<u>Employee 2025</u>	<u>Employer 25-26</u>
	\$159	\$932
	\$374	\$2,146

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	1,984,177.84	\$1,769,777	2,411,809.94 (October)
Prescription Drug Claims	\$1,056,566	1,837,602.78	\$1,031,841	1,404,007.11 (October)
Total	\$2,680,066	\$3,821,781	\$2,801,618	
	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	1,671,517.58	\$1,001,781	\$1,671,518 (December)
Total	\$2,044,701	\$3,214,503	\$2,597,009	

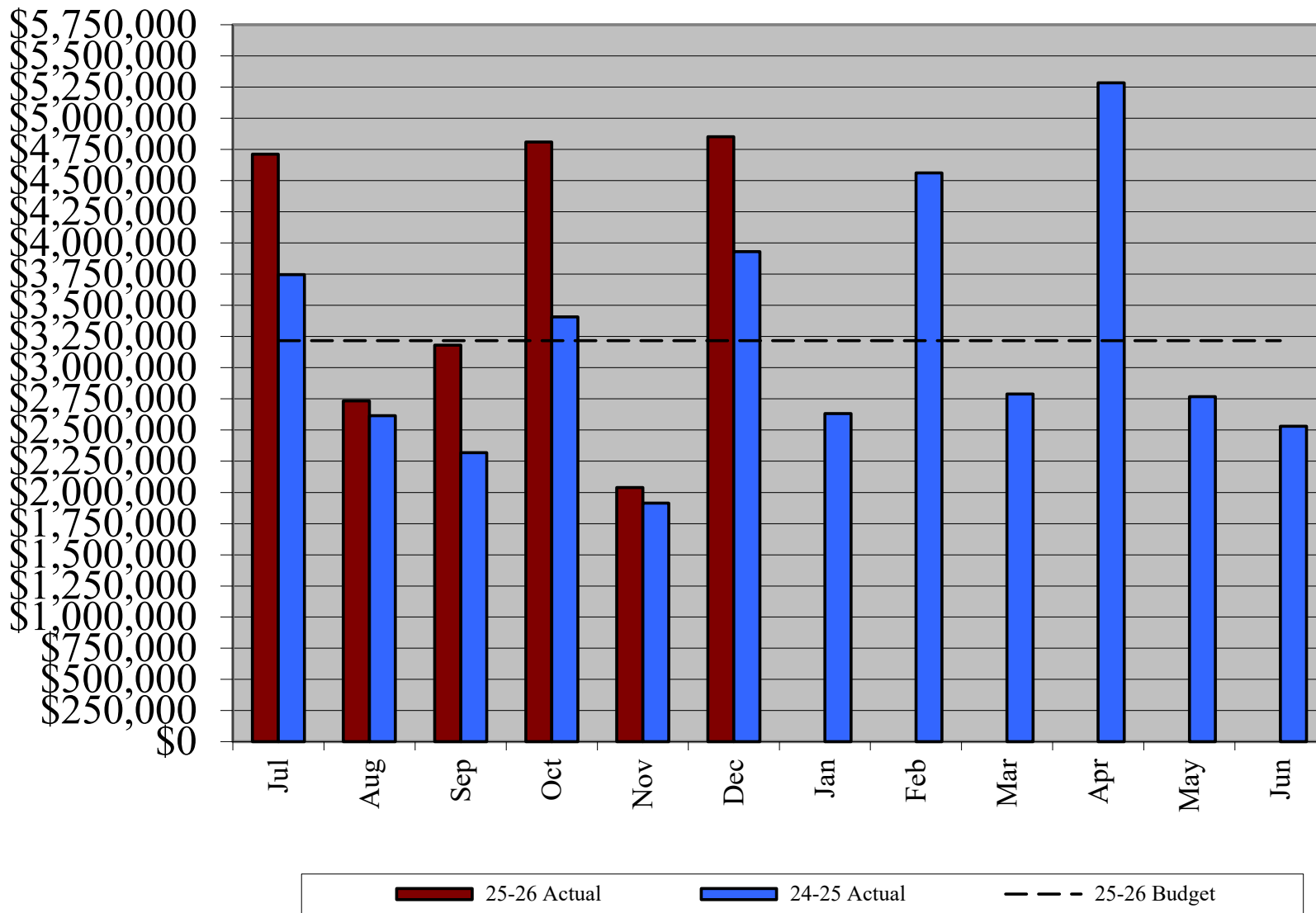
Medical & Prescription Claims



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

	Annual				December			
	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	\$ 11,870,150	\$ (1,836,287)	-15.5%
Employer Premiums	21,593,388	19,165,424	2,427,964	12.7%	5,647,792	3,290,148	2,357,644	72%
Employee/Retiree/Cobra Premiums	4,086,957	4,925,008	(838,051)	-17.0%	2,416,911	1,942,725	474,186	24.4%
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%	4,008,627	1,086,536	2,922,091	269%
Refunds/Rebates/Subsidy	100,000	268,635	(168,635)	-62.8%	25,540	78,039	(52,499)	-67.3%
ARPA Reimbursements	-	300,000	(300,000)	-100.0%	190,387	-	190,387	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					20,123			
Total Resources	\$ 38,593,903	\$ 35,059,067	\$ 3,534,836	10.1%	\$ 23,690,672	\$ 19,499,844	\$ 4,170,704	21.4%
Expenses								
Medical Claims	\$ 19,482,000	\$ 17,542,278	\$ 1,939,722	11.1%	\$ 10,618,664	\$ 8,554,288	\$ 2,064,376	0.2413265
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	11,233,031	1,445,764	12.9%	6,191,044	6,089,155	101,889	1.7%
Dental Claims	1,857,954	1,695,157	162,797	9.6%	-	934,338	(934,338)	-100.0%
Vision Claims	189,440	177,542	11,898	6.7%	-	94,210	(94,210)	-100.0%
County Pharmacy	-	305,000	(305,000)	-100.0%	2,384,512	58,775	2,325,737	3957.0%
Employee Assistance Program	21,993	21,393	600	2.8%	11,296	11,296	-	0.0%
Medicare Supplement	1,978,228	1,431,660	546,568	38.2%	980,304	900,607	79,697	8.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 36,208,410	\$ 32,406,060	\$ 3,802,350	11.7%	\$ 20,185,821	\$ 16,642,668	\$ 3,543,152	21.3%
Administration Fees & Other	979,577	970,989	8,588	0.9%	2,140,623	1,225,703	914,920	74.6%
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%	\$ 2,140,623	\$ 1,286,246	\$ 854,377	66.4%
Total Expenses	\$ 38,593,906	\$ 35,059,067	\$ 3,534,839	10.1%	\$ 22,326,443	\$ 17,928,915	\$ 4,397,529	24.5%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 1,364,228	\$ 1,570,930	\$ (226,824)	-14.4%

Total Employee Benefits Expenses



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

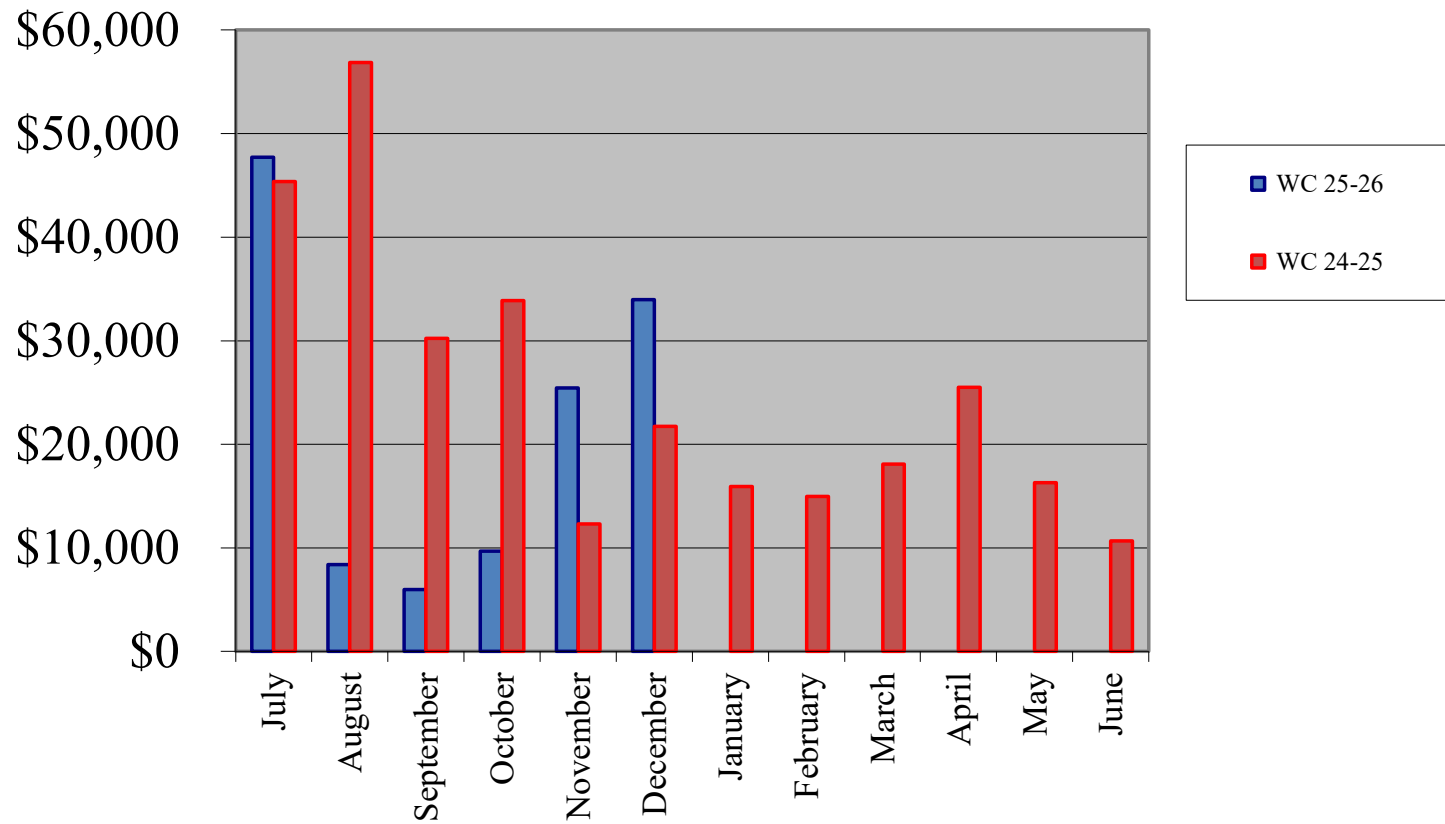
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 740,347	\$ 101,547
Sources:			
Interest Income	-	19,145	19,145
Reimbursed Premiums	46,316	(19,136)	(65,452)
Transfers/Supplements	715,000	-	(715,000)
Stale dated Checks	-	10	10
Total Sources	\$ 1,400,116	\$ 740,367	\$ (659,749)
Expenditures:			
Claims	\$ 350,000	\$ -	(350,000)
Stop loss/Admin Fees	272,736	131,237	(141,499)
Total Expenditures	\$ 622,736	\$ 131,237	\$ (491,499)
Ending Cash Balance	\$ 777,381	\$ 609,130	\$ (168,250)
Cash Balance-One Year Ago		\$ 165,971	

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		\$ 1,031,135	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2025-2026

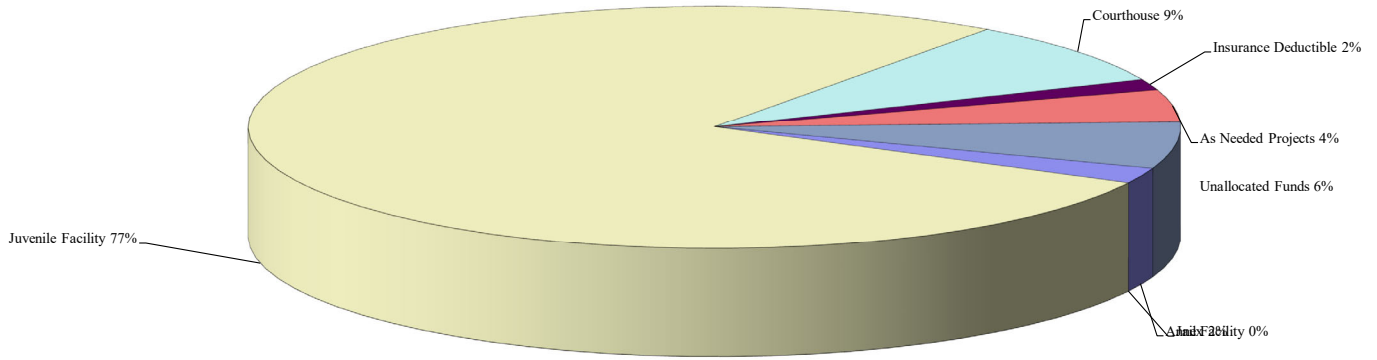
Ongoing Projects:	Project #	Date Approved by BB	Amended FY25-26 Budget	Actual FY25-26 Expense	Outstanding Encumbrances	Available
Facilities						
Facilities Annex						
Annex carpet	C0046	7/1/2025	\$ 50,000.00		\$ -	\$ 50,000.00
Courtyards landscaping/sidewalk replace	C0056		\$ 14,370.91			\$ 14,370.91
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	\$ 351,968.44	\$ 60,344.91	\$ (2,838.00)
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	\$ 16,491.45	\$ 127,177.10	\$ 106,331.45
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	\$ 9,998.39	\$ 2,535,528.98
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	\$ 644,230.71	\$ 304,953.83	\$ 8,523,176.14
Unallocated Funds			\$ 709,239.24			\$ 709,239.24
			\$ 10,181,599.92	\$ 644,230.71	\$ 304,953.83	\$ 9,232,415.38

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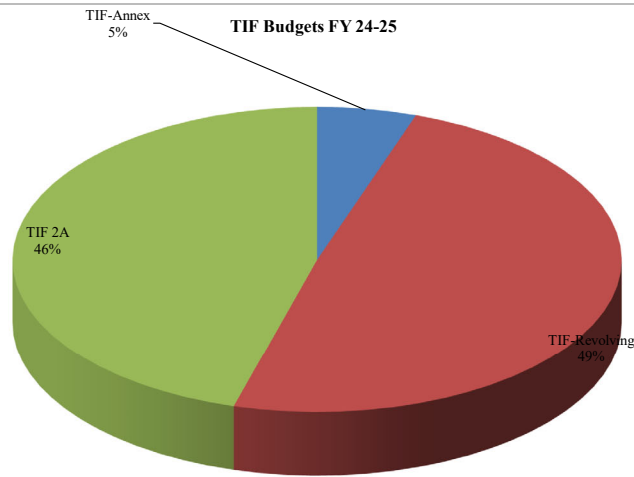
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,652,842	\$ 214,748	\$ 171,261	\$ 5,310,479	127,614
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	\$ 1,859,812	\$ 10,129,919	\$ 11,754,294

Capital Projects Budget FY 25-26



TIF Budgets FY 24-25

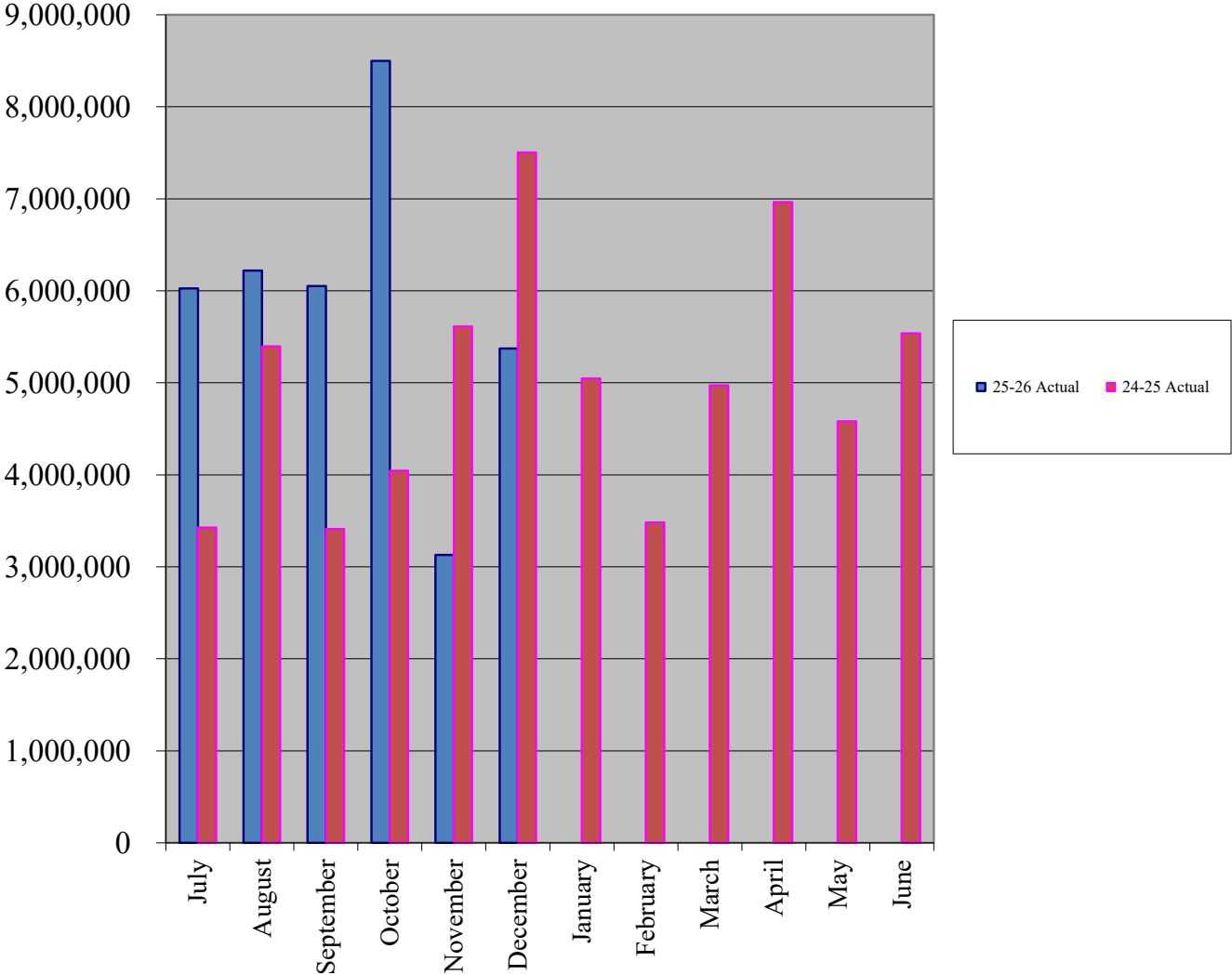


Special Revenue Funds
Status Report

Fund	Department	2025-2026 Appropriations	December 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	\$5,171,036	\$594,892	\$2,692,137	\$5,384,274	\$2,478,899	\$3,398,810	\$1,772,226	52.1%
1110	Highway Cash-Dist #2	8,570,830	235,661	2,189,301	\$4,378,602	\$6,381,529	3,118,519	5,452,312	25.5%
1110	Highway Cash-Dist #3	6,523,795	889,425	4,164,747	\$8,329,495	\$2,359,048	5,081,543	1,442,252	63.8%
1110	Highway-Turnpike Corridor		0	0	\$0	\$0			
1111	CBRI Fund	4,254,413	0	124,573	\$249,145	\$4,129,841	1,434,110	2,820,303	2.9%
1130	Resale Property	8,068,346	750,402	3,160,745	\$6,321,490	\$4,907,602	3,938,566	4,129,781	39.2%
1140	Treasurer Mortgage Fee	543,694	0	0	\$0	\$543,694	0	543,694	0.0%
1150	County Clerk Lien Fee	759,084	160,410	572,740	\$1,145,480	\$186,344	704,638	54,447	75.5%
1151	UCC Central Filing Fund	810,042	37,175	290,256	\$580,513	\$519,785	335,745	474,297	35.8%
1152	Records Mgmt & Preservation	2,037,829	386,725	1,261,526	\$2,523,052	\$776,303	1,354,771	683,058	61.9%
1160	Sheriff Service Fee	4,309,336	413,939	2,645,774	\$5,291,547	\$1,663,562	2,906,492	1,402,844	61.4%
1161	Sheriff Special Revenue	1,991,355	166,089	581,397	\$1,162,795	\$1,409,957	950,977	1,040,378	29.2%
1162	Sheriff's Grant Fund	1,159,196	29,431	323,216	\$646,433	\$835,980	615,225	543,971	27.9%
1201	Assessor Revolving Fee	142,661	0	0	\$0	\$142,661	0	142,661	0.0%
1231	Juvenile Probation Fee	46,497	750	3,750	\$7,500	\$42,747	6,500	39,997	8.1%
1233	Juvenile Grant Fund	326,858	29,511	165,933	\$331,865	\$160,925	195,007	131,851	50.8%
1240	Planning Commission Fee	689,037	34,407	192,186	\$384,372	\$496,852	430,060	258,978	27.9%
1250	Local Emergency Planning Com	9,618	0	0	\$0	\$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	587,043	8,951	110,252	\$220,504	\$476,791	213,094	373,949	18.8%
1260	Community Service Fee	123,766	3,013	24,826	\$49,653	\$98,939	44,088	79,678	20.1%
1270	Community Sentencing	161,448	0	0	\$0	\$161,448	0	161,448	0.0%
1280	Drug Court Fund	560,477	53,105	338,611	\$677,222	\$221,866	345,133	215,344	60.4%
1282	Mental Health Court Fund	824,636	0	0	\$0	\$824,636	8,640	815,996	0.0%
1290	Shine Program	519,708	22,405	123,959	\$247,918	\$395,748	134,158	385,550	23.9%
1300	MIS Special Revenue	163,301	5,427	35,540	\$71,080	\$127,761	45,255	118,046	21.8%
1400	Special Projects Fund-OKMDHSAS	2,417,786	13,797	2,158,184	\$4,316,369	\$259,601	2,417,786	0	89.3%
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	1,537,070	14,033,286	\$28,066,572	\$43,460,329	57,425,481	68,134	24.4%
Total		\$108,278,385	\$5,372,585	\$35,192,941	\$70,385,881	\$73,085,445	\$85,104,596	\$23,173,790	32.5%

Year elapsed = 50%

Special Revenue Actual Expenditures



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

25-26
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	3,351,540
Exempt Manufacturing Tax		27,906
Miscellaneous Property Tax		33,483
Interest Income		86,370
Misc County Sinking		8,775,007
Total Revenue	\$	12,274,305

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)
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Transfer In

	\$	-
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Ending Cash Balance

	\$	15,121,714
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Debt Service Fund Expenditures 10 Year History

