

Oklahoma County  
Monthly Financial Report  
For Period Ending April 30, 2026

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

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	\$ -	\$ 4,661,380	\$ 42,002,625	\$ 4,849,245	13.1%	
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	51,537		1,959,551	\$ (15,695)	-2.2%	
260 BOCC HR/Health & Safety	700,504	749,123	-				749,123	19,560	850	769,533	\$ 69,029	15.7%	
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	(5,317,254)	5,159,280	\$ (3,428,407)	-39.9%	
<b>Total Department Budgets</b>	<b>\$ 126,513,248</b>	<b>\$ 127,086,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,086,240</b>	<b>\$ 4,452,024</b>	<b>\$ 100,000</b>	<b>\$ 131,638,265</b>	<b>\$ 5,125,017</b>	<b>4.1%</b>	
<b>Cash Transfers</b>													
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	-	-					-	-		-	\$ -		
<b>Total Transfers</b>	<b>\$ 21,426,775</b>	<b>\$ 11,178,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,178,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,178,863</b>	<b>\$ (10,247,912)</b>	<b>-47.8%</b>	
<b>Total</b>	<b>\$ 147,940,023</b>	<b>\$ 138,265,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,265,103</b>	<b>\$ 4,452,024</b>	<b>\$ 100,000</b>	<b>\$ 142,817,128</b>	<b>\$ (5,122,895)</b>	<b>-3.5%</b>	
<b>Total Sources Available</b>													
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	\$ 17,366,502			\$ 17,366,502	\$ (11,235,050)	-39.3%	
<b>Total Available Funding</b>	<b>\$ 147,940,023</b>						<b>\$ 138,265,103</b>			<b>\$ 138,265,103</b>	<b>\$ (9,674,920)</b>	<b>-6.5%</b>	

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ 8,382,149.00	Adopted Budget	5/23/2024
995 General Fund Reserve	Court Services (Ongoing Funds)	\$ (230,024.70)	Resolution 2025-2683	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 (One Time Funds)	\$ (425,000.00)	Resolution 2025-3669 Resolution 2026-0922 Resolution 2026-0923	10/16/2025
995 General Fund Reserve	General Government - Criminial Justice Authority (One Time Funds)	\$ (4,662,229.69)	Resolution 2026-0924	3/31/2026
<b>Total General Fund Reserve</b>		<b>\$ 5,159,279.61</b>		

**General Fund  
FY 2025-26  
Budget Analysis  
For the Period Ending April, 2026**

	<b>25-26 Adopted Budget</b>	<b>25-26 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 16,002,995	\$ 31,816,741	\$ 15,813,746	198.8%	
Reserved	6,236,404	4,473,628	(1,762,776)	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 22,239,399</b>	<b>\$ 36,290,370</b>	<b>\$ 14,050,970</b>		
<b>Revenue:</b>					
Property Tax	\$ 103,724,847	\$ 105,674,306	\$ 1,949,459	101.9%	88.3%
Charges for Services	5,283,013	4,815,403	(467,610)	91.1%	61.8%
Intergovernmental Revenue	12,452,983	9,012,368	(3,440,615)	72.4%	83.6%
Interest Income	5,000,000	4,687,215	(312,785)	93.7%	135.3%
Miscellaneous Revenue	253,289	767,350	514,060	303.0%	227.8%
<b>Total Revenue</b>	<b>\$ 126,714,133</b>	<b>\$ 124,956,642</b>	<b>\$ (1,757,491)</b>	<b>98.6%</b>	<b>88.1%</b>
Temporary Cash Transfer In			\$ -		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(32,232,194)	(21,053,331)		
25-26 Expenditures	\$ 131,538,264	\$ 86,437,611	\$ (45,100,652)	65.7%	62.0%
Prior Budget Year Expenditures	6,236,404	3,204,081	(3,032,324)	51.4%	77.0%
<b>Total Expenditures</b>	<b>\$ 137,774,668</b>	<b>\$ 89,641,692</b>	<b>\$ (48,132,976)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 39,373,125</b>	<b>\$ 39,373,125</b>		

\* 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 April, 2026				For the Month Ending April, 2026			
	25-26 April Actual	24-25 April Actual	Increase (Decrease)	% Increase (Decrease)	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$46,921,406	\$48,403,622.18	\$ (1,482,216)	-3.1%	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
<b>Revenue:</b>								
Property Tax	\$ 5,095,759	\$5,290,576.75	\$ (194,817)	-3.7%	\$ 105,674,305.80	\$ 104,741,527	\$ 932,778	0.9%
Charges for Services	\$ 455,846	835,100	(379,254)	-45.4%	\$ 4,815,402.66	5,870,014	(1,054,611)	-18.0%
Intergovernmental Revenue	\$ 516,411	496,408	20,003	4.0%	\$ 9,012,368.49	11,788,548	(2,776,180)	-23.5%
Interest Income	\$ 626,162	595,715	30,447	5.1%	\$ 4,687,215.16	8,156,354	(3,469,138)	-42.5%
Miscellaneous Revenue	\$ 11,296	18,036	(6,739)	-37.4%	\$ 767,349.77	273,767	493,583	180.3%
<b>Total Revenue</b>	<b>\$ 6,705,474</b>	<b>\$ 7,235,836</b>	<b>\$ (530,361)</b>	<b>-7.3%</b>	<b>\$ 124,956,641.88</b>	<b>\$ 130,830,210</b>	<b>\$ (5,873,568)</b>	<b>-4.5%</b>
Temporary Cash Transfers In			\$ -		\$ -	\$ 24,500,000	\$ (24,500,000)	
Temporary Cash Transfer Out		-	-			(24,500,000)	24,500,000	
Operating Transfers In			-				-	
Operating Transfers Out	\$ (4,474,911)	(2,841,775)	(1,633,136)		(32,232,194)	(31,081,647)	(1,150,547)	3.7%
25-26 Expenditures	\$ 9,763,255	\$8,447,588.11	\$ 1,315,667	15.6%	\$ 86,437,611.36	\$ 78,399,454	\$ 8,038,157	10.3%
Prior Budget Year Expenditures	\$ 15,589	\$793.10	14,796		\$ 3,204,080.56	2,793,635	410,445	14.7%
<b>Total Expenditures</b>	<b>\$ 9,778,844</b>	<b>\$ 8,448,381</b>	<b>\$ 1,330,463</b>	<b>15.7%</b>	<b>\$ 89,641,691.92</b>	<b>\$ 81,193,090</b>	<b>\$ 8,448,602</b>	<b>10.4%</b>
<b>Ending Cash Balance</b>	<b>\$ 39,373,126</b>	<b>\$ 44,349,302</b>	<b>\$ (4,976,176)</b>	<b>-11.2%</b>	<b>\$ 39,373,125</b>	<b>\$ 51,988,309</b>	<b>\$ (12,615,183)</b>	<b>-24.3%</b>

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 April Actual	24-25 March Actual	Increase (Decrease)
\$ -		\$ -
-		-
(4,474,911)	-	(4,474,911)
-	(1,696,775)	1,696,775
-	(715,000)	715,000
-	(430,000)	430,000
<b>\$ (4,474,911)</b>	<b>\$ (2,841,775)</b>	

25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
\$ -	\$ -	\$ -
-	-	-
(32,232,194)	(31,081,647)	(1,150,547)
-	-	-
-	\$ -	-
-	-	-
<b>\$ (32,232,194)</b>	<b>\$ (31,081,647)</b>	<b>\$ (1,150,547)</b>

Cost Center	Department	2025-2026 Adopted Budget	Budget Amendments	2025-2026 Amended Budget	April 2026 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	25/26 % Expended
110	General Government	\$ 37,341,245	\$ 4,661,380	42,002,625	\$ 4,665,285	\$ 35,939,570	\$ 6,063,055	\$ 37,288,889	\$ 4,713,736	85.6%
120	County Commissioners	740,155	18,641	758,796	\$ 63,353	\$ 612,969	145,828	613,201	145,596	80.8%
130	Assessor	3,830,872	86,166	3,917,038	\$ 298,101	\$ 2,636,214	1,280,824	2,665,608	1,251,431	67.3%
140	Assessor Revaluation	6,070,947	143,115	6,214,062	\$ 422,078	\$ 4,435,684	1,778,378	4,589,287	1,624,775	71.4%
150	Treasurer	238,938	4,338	243,276	\$ 15,997	\$ 156,258	87,018	204,941	38,335	64.2%
160	Court Clerk	10,001,192	788,592	10,789,784	\$ 897,318	\$ 8,054,351	2,735,433	8,400,804	2,388,979	74.6%
170	County Clerk	3,032,622	80,584	3,113,205	\$ 311,991	\$ 2,189,921	923,284	2,263,721	849,484	70.3%
180	Excise & Equalization Bds	57,457	1,694	59,151	\$ 4,725	\$ 15,725	43,426	16,301	42,851	26.6%
190	County Audit	915,710	82,154	997,864	\$ 44,663	\$ 366,363	631,501	503,600	494,264	36.7%
200	District Attorney-State	376,500	-	376,500	\$ 17,487	\$ 279,580	96,920	339,686	36,814	74.3%
210	District Attorney-County	72,498	-	72,498	\$ 7,188	\$ 49,411	23,087	60,426	12,072	68.2%
230	Public Defender	71,863	-	71,863	\$ 4,823	\$ 31,988	39,875	38,726	33,137	44.5%
250	Election Board	1,908,014	51,537	1,959,551	\$ 121,888	\$ 1,268,886	690,665	1,307,837	651,713	64.8%
260	BOCC HR/Health & SAGety	749,123	20,410	769,533	\$ 62,406	\$ 437,685	331,849	448,085	321,449	56.9%
265	Employee Benefits Dept	383,587	11,243	394,830	\$ 30,856	\$ 307,111	87,719	309,046	85,784	77.8%
270	IT Department	6,056,157	131,229	6,187,386	\$ 373,222	\$ 4,670,977	1,516,408	5,098,804	1,088,581	75.5%
280	Facilities Management	2,122,558	47,272	2,169,830	\$ 126,792	\$ 1,239,430	930,400	1,305,707	864,124	57.1%
285	Facilities Mgmt-Custodial	400,400	-	400,400	\$ 28,962	\$ 243,565	156,835	307,453	92,947	60.8%
300	Planning Commission	237,272	7,457	244,729	\$ 20,291	\$ 196,711	48,018	196,711	48,018	80.4%
301	Court Services	1,260,903	230,025	1,490,928	\$ 110,195	\$ 1,068,526	422,401	1,490,928	-	71.7%
518	Sheriff-Law Enforcement	13,127,403	392,584	13,519,987	\$ 1,081,026	\$ 11,053,955	2,466,033	11,067,100	2,452,888	81.8%
525	Juvenile Detention	7,864,280	220,637	8,084,917	\$ 615,682	\$ 6,192,877	1,892,040	6,358,387	1,726,529	76.6%
526	Juvenile Bureau	2,613,101	71,093	2,684,194	\$ 205,439	\$ 2,028,361	655,833	2,074,170	610,024	75.6%
550	Emergency Management	854,873	14,559	869,432	\$ 45,860	\$ 654,146	215,287	678,862	190,571	75.2%
610	Social Services	515,857	14,214	530,071	\$ 37,637	\$ 393,336	136,736	411,878	118,193	74.2%
710	Free Fair	87,950	-	87,950	\$ -	\$ 53,783	34,167	83,430	4,520	61.2%
910	District 1	623,488	9,709	633,197	\$ 35,566	\$ 477,816	155,381	545,575	87,623	75.5%
920	District 2	436,915	6,832	443,747	\$ 41,028	\$ 208,239	235,507	210,569	233,178	46.9%
930	District 3	704,907	6,620	711,527	\$ 26,959	\$ 383,590	327,937	468,202	243,325	53.9%
940	County Engineer	560,822	15,964	576,786	\$ 46,437	\$ 440,586	136,200	444,871	131,915	76.4%
950	Economic Development	250,000	-	250,000	\$ -	\$ 250,000	-	250,000	-	100.0%
991	Employee Benefits Supplement	15,196,483	556,848	15,753,331	\$ 4,474,911	\$ 15,753,331	-	15,753,331	-	
993	Self Insurance Supplement	-	-	-	\$ -	\$ -	-	-	-	#DIV/0!
994	Capital Projects Supplement	-	100,000	100,000	\$ -	\$ 100,000	-	100,000	-	
990	Defined Benefit Supplement	-	-	-	\$ -	\$ -	-	-	-	
995	General Fund Reserve	8,382,149	(3,322,869)	5,059,280	\$ -	\$ -	5,059,280	-	5,059,280	
<b>Total</b>		<b>\$ 127,086,241</b>	<b>\$ 4,452,027</b>	<b>\$ 131,538,267</b>	<b>\$ 14,238,166</b>	<b>\$ 102,190,942</b>	<b>\$ 29,347,325</b>	<b>\$ 105,896,134</b>	<b>\$ 25,642,133</b>	<b>77.7%</b>

Year elapsed = 83.3%

**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2025-26  
April 2026**

Account	Description	YTD				
		25-26 Approved Budget	Outstanding Requisitions/ Encumbrances	25-26 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>						
51002	Retirement Board Members	\$ 1,200		\$ 967	\$ 967	\$ 233
52010	FICA - Retirement Board Members	321		\$ 177	\$ 177	\$ 144
52032	Retirement paid by General Fund	4,671			\$ -	\$ 4,671
	<b>Total Salaries and Benefits</b>	<b>\$ 6,192</b>	<b>\$ -</b>	<b>\$ 1,144</b>	<b>\$ 1,144</b>	<b>\$ 5,048</b>
<b>Utilities</b>						
54026	Heating and Cooling (Vicinity)	\$ 607,116	\$ 176,899	\$ 573,973	\$ 750,872	\$ (143,756)
54023	Electricity (OG&E)	500,000	76,981	\$ 303,019	\$ 380,000	\$ 120,000
54024	Sewer and Water(City of OKC)	75,500	18,679	\$ 59,639	\$ 78,318	\$ (2,818)
54022	Natural Gas(ONG)	15,000	6,092	\$ 8,908	\$ 15,000	\$ -
	<b>Utilities Subtotal</b>	<b>\$ 1,197,616</b>	<b>\$ 278,651</b>	<b>\$ 945,539</b>	<b>\$ 1,224,190</b>	<b>\$ (26,574)</b>
<b>Lease-Purchase Debt</b>						
54455	Bond Administrative Fees	4,000	\$ -	\$ -	\$ -	\$ 4,000
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>Memberships</b>						
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	\$ -
	<b>Memberships Subtotal</b>	<b>\$ 34,826</b>	<b>\$ -</b>	<b>\$ 36,825</b>	<b>\$ 36,825</b>	<b>\$ (1,999)</b>
<b>Other Operating Expenditures</b>						
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	16,141	\$ 20,859	\$ 37,000	\$ (5,000)
54045	Metro Parking Garage-Judges parking	5,568	928	\$ 4,690	\$ 5,618	\$ (50)
54048	Metro Parking Transponder	-	-	\$ -	\$ -	\$ -
54102	PBA Leases-County Departments	1,323,928	190,712	\$ 500,613	\$ 691,325	\$ 632,603
54103	Storage Court Clerk Building Lease	400,668	72,960	\$ 364,800	\$ 437,760	\$ (37,092)
54109/54011	Postage Machine and Postage	8,850		\$ 8,850	\$ 8,850	\$ -
54451	District Attorney Civil Division Contract	699,420	116,975	\$ 582,850	\$ 699,825	\$ (405)
54451	Outside legal services	700,000	195,487	\$ 36,513	\$ 232,000	\$ 468,000
54451	Bond Council	-	-	\$ -	\$ -	\$ -
54451	Professional Services-Legal	-	-	\$ -	\$ -	\$ -
54455	BOK Management Fees	450,000	192,651	\$ 257,749	\$ 450,400	\$ (400)
54455	OSU Extension Contract	553,345	138,336	\$ 415,009	\$ 553,345	\$ -
54455	Professional Services-Other -Arbitrage	15,000		\$ 1,350	\$ 1,350	\$ 13,650
54455	Professional Services-Bank Fees	30,150	-	\$ -	\$ -	\$ 30,150
54455	Criminal Justice Authority	34,380,350	-	\$ 31,272,197	\$ 31,272,197	\$ 3,108,153
54455	Criminal Justice Advisory Committee	150,000	37,500	\$ 112,500	\$ 150,000	\$ -
54455	MGT of America-Consulting	8,500		\$ -	\$ -	\$ 8,500
54455	ODOT Rodent Damage Control Program (Agr.)	3,400	-	\$ 3,400	\$ 3,400	\$ -
54455	Tuition Reimbursement	20,000		\$ 3,727	\$ 3,727	\$ 16,273
54455	BOCC Employee of the Month	3,000	-	\$ -	\$ -	\$ 3,000
54455	ESRI	-		\$ -	\$ -	\$ -
54455	Court Services	-	-	\$ -	\$ -	\$ -
54455	Daily Living Centers-Senior Services Bid	163,000	64,988	\$ 98,012	\$ 163,000	\$ -
54455	Consulting Services-Retirement Plan	22,000	-	\$ -	\$ -	\$ 22,000
54455	Prosegur Services Group Inc	-	26,711	\$ 70,142	\$ 96,853	\$ (96,853)
54455	Professional Services - Other	-		\$ -	\$ -	\$ -
54456	Services Other	-	-	\$ -	\$ -	\$ -
54456	Downtown Business Improvement District Assessn	15,000	-	\$ 26,801	\$ 26,801	\$ (11,801)
54456	Alcohol and drug screening for county employees	25,000	14,981	\$ 5,020	\$ 20,000	\$ 5,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	5,300	699	\$ 76,279	\$ 76,978	\$ (71,678)
	<b>Other Operating Subtotal</b>	<b>\$ 40,758,390</b>	<b>\$ 1,069,068</b>	<b>\$ 34,956,062</b>	<b>\$ 36,025,130</b>	<b>\$ 4,733,260</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 41,994,832</b>	<b>\$ 1,347,719</b>	<b>\$ 35,939,570.17</b>	<b>\$ 37,286,145</b>	<b>\$ 4,708,687</b>
<b>Capital Outlay</b>						
55390	Copier Lease	1,600	1,600		1,600	-
	<b>Total Capital Outlay - 55000</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>\$ 1,600</b>	<b>\$ -</b>
	<b>Grand Total - General Government</b>	<b>\$ 42,002,625</b>	<b>\$ 1,349,319</b>	<b>\$ 35,939,570.17</b>	<b>\$ 37,288,889</b>	<b>\$ 4,713,736</b>

**Employee Benefits Fund Status  
FY 2025-26  
April, 2026**

	<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>
<b>Resources</b>					
Beginning Cash Balance	\$ 200,000	\$ 1,219,307		\$ 1,219,307	\$ 1,019,307
Transfers In	\$ 9,533,863	\$ 10,033,863	\$ 500,000	\$ 10,533,863	\$ 1,000,000
Employee/Retiree/Cobra Premiums	4,086,957	3,709,477	(409,201)	3,300,276	(786,681)
Employer Premiums	21,593,388	19,761,251	3,952,250	23,713,501	2,120,113
Stop Loss Reimb	235,021	142,920		142,920	(92,101)
Rx Rebates	2,844,674	7,105,700	4,261,026	11,366,726	8,522,052
ARPA/Cares Reimb	-	32,123	32,123	64,247	64,247
Refunds/Rebates/Interest	100,000	254,912	50,982	305,894	205,894
County Pharmacy Revenue		34,886			
<b>Total Resources</b>	<b>\$ 38,593,905</b>	<b>\$ 42,294,438</b>	<b>\$ 4,043,049</b>	<b>\$ 50,646,732</b>	<b>\$ 12,052,829</b>
<b>Expenses</b>					
Medical Claims	\$ 19,482,000	\$ 18,706,552	\$ 3,741,310	\$ 22,447,863	\$ 2,965,863
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	12,678,795	11,339,128	2,267,826	13,606,954	928,159
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	4,298,558	859,712	5,158,270	5,158,270
Employee Assistance Program	21,993	16,644	3,329	19,973	(2,020)
Medicare Supplement - TPG Group	1,978,228	1,792,664	358,533	2,151,197	172,969
<b>Total Claims</b>	<b>\$ 36,208,410</b>	<b>\$ 36,153,548</b>	<b>\$ 7,230,710</b>	<b>\$ 43,384,257</b>	<b>\$ 7,175,847</b>
Administration Fees & Other	979,577	3,831,533	766,307	4,597,839	3,618,262
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
<b>Total Admin/Premiums</b>	<b>\$ 2,385,496</b>	<b>\$ 3,831,533</b>	<b>\$ 766,307</b>	<b>\$ 4,597,839</b>	<b>\$ 2,212,343</b>
<b>Total Expenses</b>	<b>\$ 38,593,905</b>	<b>\$ 39,985,080</b>	<b>\$ 7,997,016</b>	<b>\$ 47,982,096</b>	<b>\$ 9,388,190</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 2,309,357.85</b>	<b>\$ (3,953,967)</b>	<b>\$ 2,664,636</b>	<b>\$ 2,664,638</b>

Cash Balance-One Year Ago

\$ 2,988,319

Notes:

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

2. Premiums:

	<u>Employee 2025</u>	<u>Employer 25-26</u>
	\$169	\$932
	\$397	\$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.

<b>FY 25-26</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,623,500	2,434,876.79	\$374,131	\$ 2,434,876.79 (April)
Prescription Drug Claims	\$1,056,566	2,049,167.52	\$226,783	2,049,167.52 (April)
<b>Total</b>	<b>\$2,680,066</b>	<b>\$4,484,044</b>	<b>\$600,914</b>	

<b>Prior Year 24-25 Comparison</b>	<b>24/25 Monthly Budget</b>	<b>This Month</b>	<b>24/25 Avg</b>	<b>24/25 High Month</b>
Medical Claims	\$1,277,174	2,813,508.39	\$1,559,485	\$2,813,508 (April)
Prescription Drug Claims	\$767,527	1,273,544.74	\$1,052,330	\$1,671,518 (December)
<b>Total</b>	<b>\$2,044,701</b>	<b>\$4,087,053</b>	<b>\$2,611,814</b>	

**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2025-26**  
**April, 2026**

	<b>Annual FY 25-26 Estimates</b>	<b>Annual FY 24-25 Actuals</b>	<b>Inc (Dec)</b>	<b>%</b>	<b>April FY 25-26 YTD Actuals</b>	<b>April FY 24-25 YTD Actuals</b>	<b>Inc (Dec)</b>	<b>%</b>
<b>Resources</b>								
Beginning Cash Balance	\$ 200,000	\$ 997,225	\$ (797,225)	-79.9%	\$ 1,219,307	\$ 997,225	\$ 222,081	22.3%
Transfers In	\$ 9,533,863	\$ 24,186,647	\$ (14,652,784)	-60.6%	\$ 10,033,863	\$ 8,696,775	\$ 1,337,088	15.4%
Employer Premiums	21,593,388	5,546,532	16,046,856	289.3%	19,462,808	20,276,892	(814,084)	-4%
Employee/Retiree/Cobra Premiums	4,086,957	4,226,564	(139,607)	-3.3%	4,007,920	3,442,858	565,062	16.4%
Stop Loss Reimb	235,021	290,299	(55,278)	-19.0%	142,920	235,021	(92,101)	
Rx Rebates	2,844,674	4,026,176	(1,181,502)	-29.3%	7,105,700	2,366,857	4,738,843	200%
Refunds/Rebates/Subsidy	100,000	290,951	(190,951)	-65.6%	32,123	167,380	(135,257)	-80.8%
ARPA Reimbursements	-	145,916	(145,916)	-100.0%	254,912	-	254,912	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					34,886	-		
<b>Total Resources</b>	<b>\$ 38,593,903</b>	<b>\$ 39,710,310</b>	<b>\$ (1,116,407)</b>	<b>-2.8%</b>	<b>\$ 42,294,438</b>	<b>\$ 36,183,008</b>	<b>\$ 6,076,544</b>	<b>16.8%</b>
<b>Expenses</b>								
Medical Claims	\$ 19,482,000	\$ 18,713,816	\$ 768,184	4.1%	\$ 18,706,552	\$ 16,614,119	\$ 2,092,433	0.1259431
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	12,627,958	50,837	0.4%	11,339,128	10,588,450	750,678	7.1%
Dental Claims	1,857,954	1,931,682	(73,728)	-3.8%	-	1,596,858	(1,596,858)	-100.0%
Vision Claims	189,440	193,277	(3,837)	-2.0%	-	183,503	(183,503)	-100.0%
County Pharmacy	-	721,212	(721,212)	-100.0%	4,298,558	269,865	4,028,693	1492.9%
Employee Assistance Program	21,993	23,775	(1,782)	-7.5%	16,644	20,210	(3,566)	-17.6%
Medicare Supplement	1,978,228	1,557,442	420,786	27.0%	1,792,664	1,422,359	370,305	26.0%
Total Claims	\$ 36,208,410	\$ 35,769,162	\$ 439,248	1.2%	\$ 36,153,548	\$ 30,695,364	\$ 5,458,184	17.8%
Administration Fees & Other	979,577	1,719,295	(739,718)	-43.0%	3,831,533	1,683,659	2,147,874	127.6%
Life/AD&D Premiums	367,638	1,002,547	(634,909)	-63.3%	-	815,470	(815,470)	-100.0%
Stop Loss Premiums	1,038,281	-	1,038,281	#DIV/0!	-	-	-	#DIV/0!
Total Admin/Premiums	\$ 2,385,496	\$ 2,721,842	\$ (336,346)	-12.4%	\$ 3,831,533	\$ 2,499,129	\$ 1,332,404	53.3%
<b>Total Expenses</b>	<b>\$ 38,593,906</b>	<b>\$ 38,491,004</b>	<b>\$ 102,902</b>	<b>0.3%</b>	<b>\$ 39,985,080</b>	<b>\$ 33,194,493</b>	<b>\$ 6,790,587</b>	<b>20.5%</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 1,219,307</b>	<b>\$ (1,219,309)</b>	<b>-100%</b>	<b>\$ 2,309,358</b>	<b>\$ 2,988,515</b>	<b>\$ (714,043)</b>	<b>-23.9%</b>

**Worker's Compensation and Self Insurance Funds  
Financial Summary  
April 2026**

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 638,800	\$ 740,347	\$ 101,547
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	21,263	(25,053)
Transfers/Supplements	715,000	715,000	-
Stale dated Checks	-	10	10
Total Sources	\$ 1,400,116	\$ 1,476,619	\$ 76,503
Expenditures:			
Claims	\$ 350,000	\$ 217,689	(132,311)
Stop loss/Admin Fees	272,736	263,917	(8,819)
Total Expenditures	\$ 622,736	\$ 481,607	\$ (141,129)
<b>Ending Cash Balance</b>	<b>\$ 777,381</b>	<b>\$ 995,013</b>	<b>\$ 217,633</b>
Cash Balance-One Year Ago		\$ 775,470	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
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	\$ 1,862,579	\$ 930,401
Expenditures:			
Tort Claims	\$ 26,259	\$ 30,000	\$ 3,741
Supportive Services	276,827	600	(276,227)
Total Expenditures	\$ 303,086	\$ 30,600	\$ (272,486)
<b>Ending Cash Balance</b>	<b>\$ 629,092</b>	<b>\$ 1,831,979</b>	<b>\$ 1,202,887</b>
Cash Balance-One Year Ago		\$ 1,432,579	

Prepared by: OK County Clerk Finance Department  
Accounting Compliance Team  
Office of Maressa Fresh, County Clerk  
April 2026 Monthly Financial Report

Prepared by: Brocke Smith  
Reviewed by:  
Received by: Budget Board 05/21/2026

**Capital Projects Budget Detail FY 2025-2026**

<b>Ongoing Projects:</b>	<b>Project #</b>	<b>Date Approved by BB</b>	<b>Amended FY25-26 Budget</b>	<b>Actual FY25-26 Expense</b>	<b>Outstanding Encumbrances</b>	<b>Available</b>
<b>Facilities</b>						
<b>Facilities Annex</b>						
Annex carpet	C0046	7/1/2025	\$ 50,000.00		\$ -	\$ 50,000.00
Courtyards landscaping/sidewalk replace	C0056		\$ 14,370.91	\$ 6,425.00	\$ 4,200.00	\$ 3,745.91
Assessor Space Reorganization	C0084	10/24/2024	\$ 100,000.00	\$ 23,800.00	\$ 15,944.42	\$ 60,255.58
<b>Juvenile</b>						
Juvenile Courtrooms	C0086	10/2/2024	\$ 5,300,000.00			\$ 5,300,000.00
<b>Courthouse</b>						
Courthouse Carpet	C0047		\$ 3,550.00	\$ 3,550.00		\$ -
Courthouse 11th floor stairwell / Egress	C0073	9/21/2023	\$ 407,875.35	\$ 410,713.34	\$ -	\$ (2,837.99)
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	\$ 423.03	\$ 352.80		\$ 70.23
Courthouse Security Improvement	C0080	9/27/2023	\$ -			\$ -
Detention Center Heat & Air	C0081		\$ -	\$ 13,940.00	\$ 22,157.50	\$ (36,097.50)
Courthouse Improvements MOU	C0085	10/2/2024	\$ 250,000.00	\$ 151,964.28	\$ 32,401.39	\$ 65,634.33
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	\$ 281,866.41		\$ 2,535,528.98
Courthouse ADA Elevator	C00089	10/16/2025	\$ 100,000.00		\$ 84,593.43	\$ 15,406.57
<b>Insurance Deductible</b>						
Insurance deductible and depreciation		7/1/2025	\$ 100,000.00			\$ 100,000.00
						\$ -
<b>Capital Projects- As Needed</b>						
Capital Projects- As Needed		7/1/2025	\$ 300,000.00		\$ -	\$ 300,000.00
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 9,470,760.68</b>	<b>\$ 892,611.83</b>	<b>\$ 186,442.74</b>	<b>\$ 8,391,706.11</b>
<b>Unallocated Funds</b>			<b>\$ 1,717,050.04</b>			<b>\$ 1,717,050.04</b>

**\$ 11,187,810.72    \$ 892,611.83    \$ 186,442.74    \$ 10,108,756.15**

<b>Ongoing Projects:</b>	<b>Date Approved by BB</b>	<b>Adopted Budget</b>	<b>Outstanding Encumbrances</b>	<b>Actual FY25-26 Expense</b>	<b>Project Expense To Date</b>	<b>Available</b>
<b>TIF Projects:</b>						
TIF-Annex -319 20103190	6/11/2013	\$ 5,652,842	\$ 214,748	\$ 189,163	\$ 5,328,381	109,712
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 124,746	\$ 17,213	\$ 3,487,378	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
<b>Total Capital Projects</b>		<b>\$ 13,709,357</b>	<b>\$ 10,828,174</b>	<b>\$ 2,131,195</b>	<b>\$ 10,034,410</b>	<b>\$ 12,612,733</b>

Fund	Department	2025-2026 Appropriations	April 2026 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	\$7,347,207	\$767,183	\$4,446,275	\$5,928,366	\$2,900,933	\$6,508,137	\$839,071	60.5%
1110	Highway Cash-Dist #2	10,352,171	452,236	3,193,818	\$4,258,424	\$7,158,353	4,418,649	5,933,522	30.9%
1110	Highway Cash-Dist #3	9,089,026	433,178	7,316,561	\$9,755,414	\$1,772,465	7,998,610	1,090,417	80.5%
1110	Highway-Turnpike Corridor		0	0	\$0	\$0			
1111	CBRI Fund	4,536,637	0	205,740	\$274,319	\$4,330,897	1,824,582	2,712,055	4.5%
1130	Resale Property	8,068,346	390,194	5,164,400	\$6,885,866	\$2,903,947	5,662,000	2,406,346	64.0%
1140	Treasurer Mortgage Fee	630,560	0	0	\$0	\$630,560	0	630,560	0.0%
1150	County Clerk Lien Fee	950,405	103,444	842,057	\$1,122,742	\$108,349	857,861	92,544	88.6%
1151	UCC Central Filing Fund	1,065,527	32,106	439,080	\$585,440	\$626,447	487,058	578,469	41.2%
1152	Records Mgmt & Preservation	2,712,934	203,948	1,780,559	\$2,374,079	\$932,375	1,869,711	843,223	65.6%
1160	Sheriff Service Fee	6,127,424	401,779	4,277,219	\$5,702,959	\$1,850,205	4,487,299	1,640,125	69.8%
1161	Sheriff Special Revenue	2,419,340	145,800	1,009,089	\$1,345,452	\$1,410,251	1,372,845	1,046,495	41.7%
1162	Sheriff's Grant Fund	1,563,795	133,949	675,629	\$900,839	\$888,166	812,492	751,303	43.2%
1201	Assessor Revolving Fee	149,388	0	18,825	\$25,100	\$130,563	18,825	130,563	12.6%
1231	Juvenile Probation Fee	84,403	750	4,500	\$6,000	\$79,903	10,500	73,903	5.3%
1233	Juvenile Grant Fund	647,388	27,836	277,393	\$369,858	\$369,994	323,021	324,367	42.8%
1240	Planning Commission Fee	802,168	38,768	331,701	\$442,269	\$470,466	560,156	242,012	41.4%
1250	Local Emergency Planning Com	9,618	0	0	\$0	\$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	632,223	19,865	264,581	\$352,775	\$367,642	289,789	342,434	41.8%
1260	Community Service Fee	172,154	3,762	39,151	\$52,201	\$133,003	44,088	128,066	22.7%
1270	Community Sentencing	161,448	0	0	\$0	\$161,448	0	161,448	0.0%
1280	Drug Court Fund	881,797	55,578	557,309	\$743,079	\$324,488	563,831	317,966	63.2%
1282	Mental Health Court Fund	25,589	0	0	\$0	\$25,589	8,640	16,949	0.0%
1290	Shine Program	560,397	20,526	213,253	\$284,337	\$347,144	221,921	338,476	38.1%
1300	MIS Special Revenue	163,666	4,687	59,965	\$79,953	\$103,701	70,205	93,461	36.6%
1400	Special Projects Fund-OKMDHSAS	3,208,944	295,195	2,823,560	\$3,764,747	\$385,383	3,079,182	129,762	88.0%
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	60,743,615	4,112,798	31,730,311	\$42,307,082	\$29,013,304	57,877,836	2,865,780	52.2%
<b>Total</b>		<b>\$123,119,149</b>	<b>\$7,643,581</b>	<b>\$65,670,976</b>	<b>\$87,561,301</b>	<b>\$57,448,173</b>	<b>\$99,367,237</b>	<b>\$23,751,911</b>	<b>53.3%</b>

Year elapsed = 83%

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

**25-26  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	8,703,195
Exempt Manufacturing Tax		27,906
Miscellaneous Property Tax		33,625
Interest Income		253,538
Misc County Sinking		8,775,007
<b>Total Revenue</b>	<b>\$</b>	<b>17,793,270</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	-
Interest		-
<b>Total Paid YTD</b>	<b>\$</b>	<b>-</b>

**2014 GO Bonds- BNSF**

Principal	\$	-
Interest		-
<b>Total Paid YTD</b>	<b>\$</b>	<b>-</b>

**2023 GO Bonds- Jail**

Principal	\$	(5,000,000)
Interest		(1,537,500)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(6,537,500)</b>

**Total Bonds Combined**

Principal	\$	(5,000,000)
Interest		(1,537,500)
<b>Total Bond Payments YTD</b>	<b>\$</b>	<b>(6,537,500)</b>

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 45,000,000	\$ (10,000,000)	\$ 35,000,000
(1,737,500)	1,537,500	(200,000)
\$ 43,262,500	\$ (8,462,500)	\$ 34,800,000
\$ 45,000,000	\$ (10,000,000)	\$ 35,000,000
(1,737,500)	1,537,500	(200,000)
<b>\$ 43,262,500</b>	<b>\$ (8,462,500)</b>	<b>\$ 34,800,000</b>

**Judgments**

Principal	\$	1,810,225
Interest		-
<b>Total Judgment Payments YTD</b>	<b>\$</b>	<b>-</b>

<b>Principal Balance at 6-30-25</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 1,810,225	\$ (1,810,225)	\$ -
<b>\$ 1,810,225</b>	<b>\$ (1,810,225)</b>	<b>\$ -</b>

**Total Expenditures** **\$ (6,537,500)**

Transfer In \$ -

Prepared by: OK County Clerk Finance Department  
**Ending Cash Balance** **\$ 14,871,929**

Accounting and Finance Team  
 Office of Maressa Treat, County Clerk  
 April 2026 Monthly Financial Report

Prepared by: Brooke Smith  
 Reviewed by:  
 Received by: Budget Board 05/21/2026

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 7.66	\$ -	\$ 4,665,177.35	\$ -	\$ 4,665,285.01
5		120	County Commissioners	50,359.37	9,987.56	2,830.00	176.00	-	63,352.93
28	0	130	Assessor	194,344.41	37,590.29	992.87	61,279.29	3,894.21	298,101.07
52	1	140	Assessor Revaluation	290,328.22	55,473.53	7,355.90	60,214.48	8,706.02	422,078.15
1		150	Treasurer	12,619.79	2,537.58	800.00	40.00	-	15,997.37
140	1	160	Court Clerk	673,655.87	129,249.58	800.00	16,357.97	77,254.31	897,317.73
38		170	County Clerk	241,442.80	45,415.74	4,320.56	20,432.04	379.51	311,990.65
		180	Excise & Equalization	2,625.00	200.82	-	1,899.44	-	4,725.26
		190	County Audit	-	-	-	44,662.50	-	44,662.50
		200	District Attorney-State	-	-	-	12,353.32	5,133.75	17,487.07
		210	District Attorney -County	-	-	-	6,883.90	304.41	7,188.31
		230	Public Defender	-	-	-	4,450.52	372.20	4,822.72
15	10	250	Election Board	95,035.26	16,708.26	369.76	8,929.31	845.12	121,887.71
5		260	BOCC HR/Health & Safety	28,238.89	5,455.35	53.66	2,365.04	26,293.10	62,406.04
3		265	Employee Benefits Dept	25,252.43	4,847.86	-	755.40	-	30,855.69
26		270	IT Department	168,670.55	32,536.52	6,131.86	157,056.70	8,826.86	373,222.49
18		280	Facilities Management	84,299.35	15,871.58	-	26,477.89	143.41	126,792.23
		285	Facilities-Custodial	-	-	-	28,961.52	-	28,961.52
2		300	Planning Commission	16,894.00	3,277.41	-	120.00	-	20,291.41
		301	Court Services	-	-	-	110,194.80	-	110,194.80
173		518	Sheriff Law Enforcement	905,556.35	171,974.60	-	3,495.25	-	1,081,026.20
106	1	525	Juvenile Detention	458,964.48	80,669.29	125.00	73,926.21	1,997.42	615,682.40
41		526	Juvenile Bureau	147,669.79	28,080.61	-	29,237.74	450.46	205,438.60
5		550	Emergency Management	32,306.58	6,211.75	-	6,062.59	1,279.24	45,860.16
5	1	610	County Pharmacy	29,365.40	5,620.34	35.38	2,472.39	143.85	37,637.36
		710	Free Fair	-	-	-	-	-	-
3		910	District 1	25,663.31	4,981.69	-	4,769.75	151.00	35,565.75
4		920	District 2	32,443.54	6,304.66	-	2,047.92	232.21	41,028.33
3		930	District 3	21,000.16	3,952.70	40.00	1,966.32	-	26,959.18
5		940	County Engineer	36,035.00	7,015.95	29.73	3,355.89	-	46,436.57
		950	Economic Development	-	-	-	-	-	-
		991	Employee Benefits Supplement	-	-	-	4,474,910.52	-	4,474,910.52
		993	Self Insurance Supplement	-	-	-	-	-	-
		994		-	-	-	-	-	-
<b>678</b>	<b>14</b>		<b>Total General Fund</b>	<b>\$ 3,572,870.55</b>	<b>\$ 673,971.33</b>	<b>\$ 23,884.72</b>	<b>\$ 5,356,121.53</b>	<b>\$ 136,407.08</b>	<b>\$ 14,238,165.73</b>

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
28		1110	Highway Cash-District 1	\$ 156,274.99	\$ 73,263.27	\$ -	\$ 493,569.71	\$ 44,075.21	\$ 767,183.18
14		1110	Highway Cash-District 2	75,888.93	35,527.61	-	337,079.33	3,740.23	452,236.10
31		1110	Highway Cash-District 3	185,957.81	89,197.83	1,418.70	123,903.28	32,700.00	433,177.62
		1111	CBRI Fund	-	-	-	-	-	-
37		1130	Resale Property Fund	242,676.62	101,386.43	2,057.42	42,191.48	1,881.98	390,193.93
		1140	Treasurer Mortgage Fee Fund	-	-	-	-	-	-
		1150	County Clerk Lien Fee Fund	-	-	-	103,443.87	-	103,443.87
4		1151	UCC Central Filing Fund	17,454.46	8,272.82	-	4,671.01	1,707.32	32,105.61
2	1	1152	Records Preservation Fund	10,305.59	2,689.36	-	186,331.63	4,621.47	203,948.05
40		1160	Sheriff Serv Fee Fund	192,946.35	99,353.24	8,059.10	101,419.84	-	401,778.53
1		1161	Sheriff Special Revenue Fund	7,667.00	2,425.68	-	131,051.12	4,656.06	145,799.86
2		1162	Sheriff Grant Fund	26,034.56	5,395.56	-	27,080.21	75,438.95	133,949.28
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	750.00	-	750.00
5		1233	Juvenile - Title IV-E	20,110.00	6,936.91	-	789.25	-	27,836.16
3	2	1240	Planning Commission Fee Fund	19,440.50	8,544.99	4,488.87	5,849.67	443.56	38,767.59
		1250	Local Emergency Planning Co	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	7,609.61	12,255.24	19,864.85
		1260	Community Service Fee	-	-	-	3,761.93	-	3,761.93
		1270	Community Sentencing	-	-	-	-	-	-
7		1280	Drug Court Fund	37,576.24	18,001.76	-	-	-	55,578.00
		1282	Mental Health Court Fund	-	-	-	-	-	-
		1290	SHINE Program Fund	-	-	-	20,525.80	-	20,525.80
		1300	MIS Special Revenue Fund	750.00	57.38	-	3,880.00	-	4,687.38
		1400	Special Projects Fund (CARES)	-	-	-	295,194.99	-	295,194.99
		1405	Emergency Rental Assistance	-	-	-	-	-	-
		1410	Election Bd-COVID Grant	-	-	-	-	-	-
		1415	American Rescue Plan 2021	-	-	-	310,448.60	3,802,349.82	4,112,798.42
<b>174</b>	<b>3</b>		<b>Total Special Revenue Funds</b>	<b>\$ 993,083.05</b>	<b>\$ 451,052.84</b>	<b>\$ 16,024.09</b>	<b>\$ 2,199,551.33</b>	<b>\$ 3,983,869.84</b>	<b>\$ 7,643,581.15</b>

852	17	County Clerk Finance Department	<b>\$ 4,565,953.60</b>	<b>\$ 1,125,024.17</b>	<b>\$ 39,908.81</b>	<b>\$ 7,555,672.86</b>	<b>\$ 4,120,276.92</b>	<b>\$ 21,881,746.88</b>
Accounting Compliance Team								
Office of Maressa Treat, County Clerk			20.9%	5.1%	0.2%	34.5%	18.8%	100%
April 2026 Monthly Financial Report								

Prepared by: Brooke Smith  
Reviewed by: Albert Rodriguez  
Received by: Budget Board 05/21/2026