

Oklahoma County
Monthly Financial Report
For Period Ending August 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)	
Department	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			740,155	147,967	25.0%
130 Assessor	3,628,872	3,830,872	-					3,830,872			3,830,872	202,202	5.6%
140 Assessor Revaluation	5,966,675	6,070,947	-					6,070,947			6,070,947	104,272	1.7%
150 Treasurer	576,677	238,938	-					238,938			238,938	(337,739)	-58.6%
160 Court Clerk	9,932,478	10,001,192	-					10,001,192			10,001,192	68,714	0.7%
170 County Clerk	2,873,256	3,032,622	-					3,032,622			3,032,622	159,365	5.5%
180 Excise and Equalization	47,447	57,457	-					57,457			57,457	10,010	21.1%
190 County Audit	944,833	915,710	-					915,710			915,710	(29,123)	-3.1%
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			1,908,014	1,207,510	172.4%
260 BOCC HR/Health & Safety	700,504	749,123	-					749,123			749,123	309,902	70.6%
265 Employee Benefits Department	439,221	383,587	-					383,587			383,587	(4,790,323)	N/A
270 IT Department	5,173,910	6,056,157	-					6,056,157			6,056,157	3,939,959	186.2%
280 Facilities Management-Main	2,116,198	2,122,558	-					2,122,558			2,122,558	1,758,558	483.1%
290 Facilities Mgmt - Custodial	364,000	400,400	-					400,400			400,400	158,940	65.8%
300 Planning Commission	241,460	237,272	-					237,272			237,272	(1,273,620)	-84.3%
310 Court Services301	1,510,892	1,260,903	-					1,260,903		230,025	1,490,928	(11,137,102)	-88.2%
518 Sheriff-Law Enforcement	12,628,030	13,127,403	-					13,127,403			13,127,403	5,527,091	72.7%
525 Juvenile Detention	7,600,312	7,864,280	-					7,864,280			7,864,280	5,402,687	219.5%
526 Juvenile Bureau	2,461,593	2,613,101	-					2,613,101			2,613,101	1,853,907	244.2%
550 Emergency Management	759,194	854,873	-					854,873			854,873	(1,151,250)	-57.4%
610 Social Services	2,006,123	515,857	-					515,857			515,857	443,259	610.6%
710 Free Fair	72,598	87,950	-					87,950			87,950	(460,775)	-84.0%
910 Highway - District 1	548,725	623,488	-					623,488			623,488	290,685	87.3%
920 Highway - District 2	332,803	436,915	-					436,915			436,915	(79,356)	-15.4%
930 Highway - District 3	516,271	704,907	-					704,907			704,907	161,881	29.8%
940 Engineer	543,026	560,822	-					560,822			560,822	310,822	124.3%
950 Economic Development	250,000	250,000	-					250,000			250,000	(15,226,089)	-98.4%
991 Employee Benefits Supplement	15,476,089	15,196,483	-					15,196,483			15,196,483	15,196,483	
993 Self Insurance Supplement	-	-	-					-			-	-	#DIV/0!
995 Reserve	8,587,687	8,382,149	-					8,382,149		(230,025)	8,152,124	(435,563)	-5.1%
Total Department Budgets	\$ 126,513,248	\$ 127,086,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,086,240	\$ -	\$ (230,025)	\$ 127,086,240	\$ 2,548,238	2.0%
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	\$ -	\$ (230,025)	\$ 138,265,103	\$ (7,699,674)	-5.2%
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							\$ 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

Total General Fund Reserve

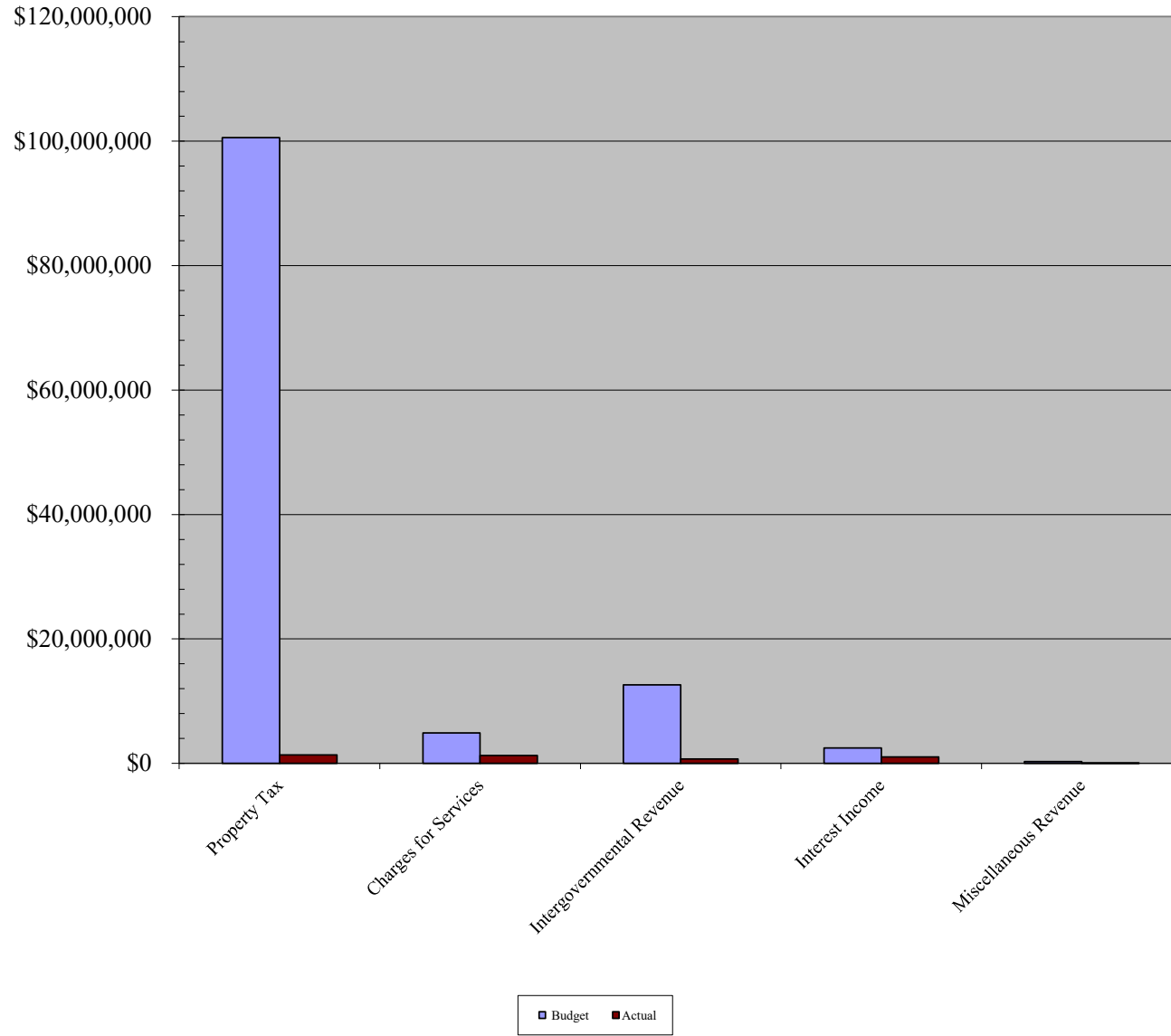
\$ 8,152,124.30

**General Fund
FY 2025-26
Budget Analysis
For the Period Ending August, 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	\$ 17,366,502	\$ 31,816,741	\$ 14,450,239	183.2%	
Reserved	10,245,157	4,473,628	(5,771,529)	100.0%	
Total Estimated Cash Balance	\$ 27,611,659	\$ 36,290,370	\$ 8,678,711		
Revenue:					
Property Tax	\$ 100,588,048	\$ 1,378,918	\$ (99,209,130)	1.4%	88.3%
Charges for Services	4,885,759	1,254,964	(3,630,795)	25.7%	61.8%
Intergovernmental Revenue	12,635,318	703,655	(11,931,663)	5.6%	83.6%
Interest Income	2,500,000	1,027,717	(1,472,283)	41.1%	135.3%
Miscellaneous Revenue	289,476	76,334	(213,142)	26.4%	227.8%
Total Revenue	\$ 120,898,601	\$ 4,441,588	\$ (116,457,013)	3.7%	88.1%
Temporary Cash Transfer In	\$ -		\$ -		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(4,500,000)	6,678,863		
25-26 Expenditures	\$ 127,086,240	\$ 17,398,094	\$ (109,688,146)	13.7%	62.0%
Prior Budget Year Expenditures	10,245,157	2,941,959	(7,303,198)	28.7%	77.0%
Total Expenditures	\$ 137,331,397	\$ 20,340,053	\$ (116,991,344)		
Cash Balance*	\$ (0)	\$ 15,891,904	\$ 15,891,905		

* 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 August 31, 2025**



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

	For the Month Ending July, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	August Actual	August Actual		
Beginning Cash Balance:	\$ 22,355,897.22	\$ 23,838,973	\$ (1,483,076)	-6.2%
Revenue:				
Property Tax	\$ 1,378,918.41	\$ 809,357	\$ 569,562	70.4%
Charges for Services	\$ 1,254,963.73	475,783	779,181	163.8%
Intergovernmental Revenue	\$ 703,654.92	225,690	477,965	211.8%
Interest Income	\$ 1,027,716.79	641,730	385,987	60.1%
Miscellaneous Revenue	\$ 76,334.19	64,010	12,325	19.3%
Total Revenue	\$ 4,441,588.04	\$ 2,216,569	\$ 2,225,019	100.4%
Temporary Cash Transfers In			\$ -	
Temporary Cash Transfer Out			-	
Operating Transfers In			-	
Operating Transfers Out	(1,700,000)	(2,500,000)	800,000	
25-26 Expenditures	\$ 8,943,706.71	\$ 7,568,824	\$ 1,374,882	18.2%
Prior Budget Year Expenditures	\$ 261,874.34	256,505	5,370	
Total Expenditures	\$ 9,205,581.05	\$ 7,825,329	\$ 1,380,252	17.6%
Ending Cash Balance	\$ 15,891,904.21	\$ 15,730,214	\$ 161,691	1.0%

	For the Year to Date Period Ending July, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
	\$ 1,378,918.41	\$ 1,300,620	\$ 78,299	6.0%
	\$ 1,254,963.73	1,394,447	(139,483)	-10.0%
	\$ 703,654.92	307,589	396,066	128.8%
	\$ 1,027,716.79	1,338,897	(311,181)	-23.2%
	\$ 76,334.19	74,838	1,496	2.0%
	\$ 4,441,588.04	\$ 4,416,391	\$ 25,197	0.6%
	\$ -		\$ -	
	-		-	
	-		-	
	(4,500,000)	(5,000,000)	500,000	-10.0%
	\$ 17,398,093.91	\$ 22,343,642	\$ (4,945,548)	-22.1%
	\$ 2,941,959.42	2,434,341	507,618	20.9%
	\$ 20,340,053.33	\$ 24,777,983	\$ (4,437,929)	-17.9%
Ending Cash Balance	\$ 15,891,904.21	\$ 8,071,244	\$ 7,820,660	96.9%

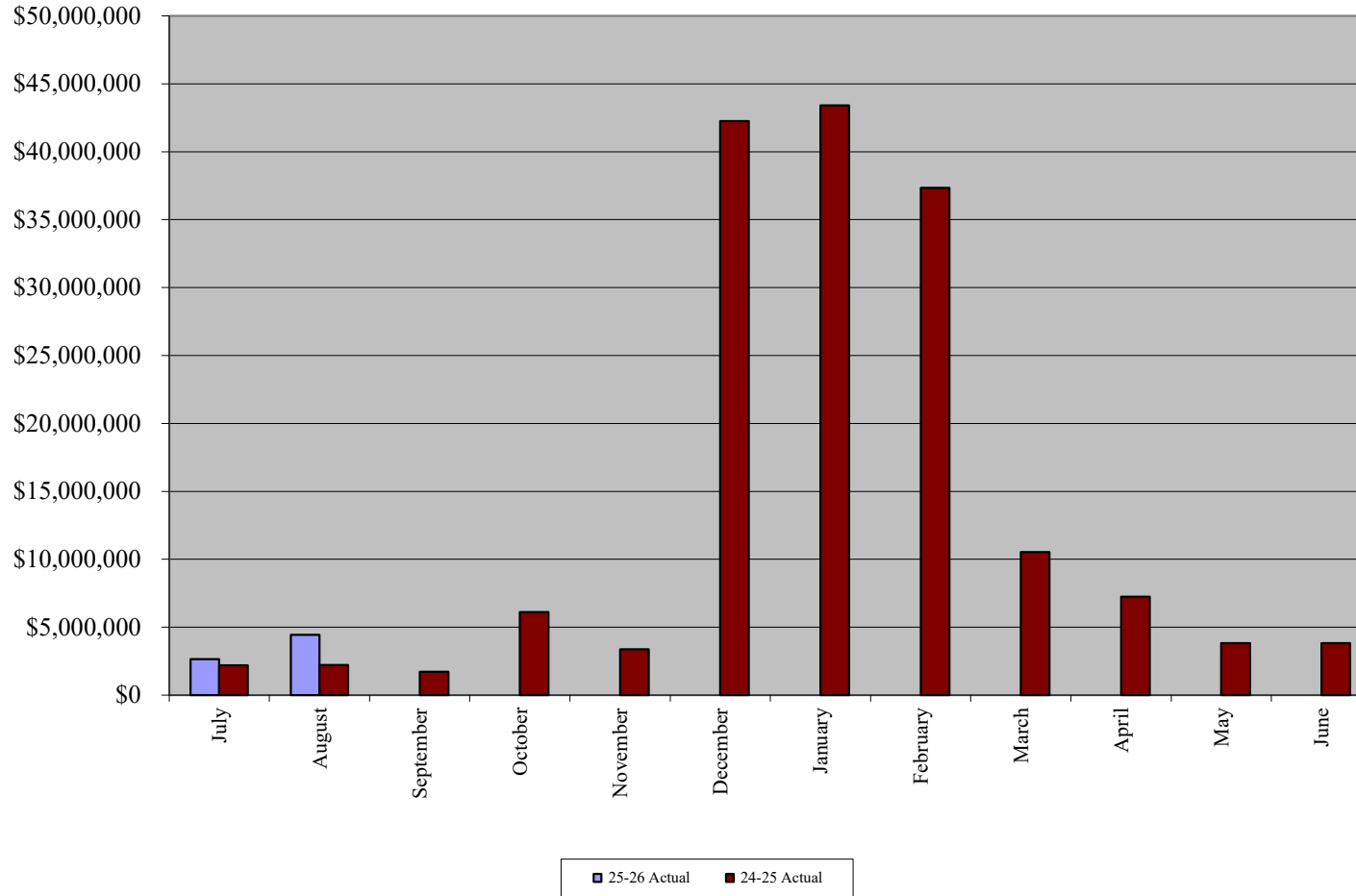
Note 1.)

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 August Actual	24-25 August Actual	Increase (Decrease)
		\$ -	\$ -
		-	-
	(1,700,000)	(2,500,000)	800,000
		-	-
		-	-
	-	-	-
	\$ (1,700,000)	\$ (2,500,000)	\$ 800,000

	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(4,500,000)	(5,000,000)	500,000
	-	-	-
	-	\$ -	-
	-	-	-
	\$ (4,500,000)	\$ (5,000,000)	\$ 500,000

General Fund Actual Revenue August 31, 2025

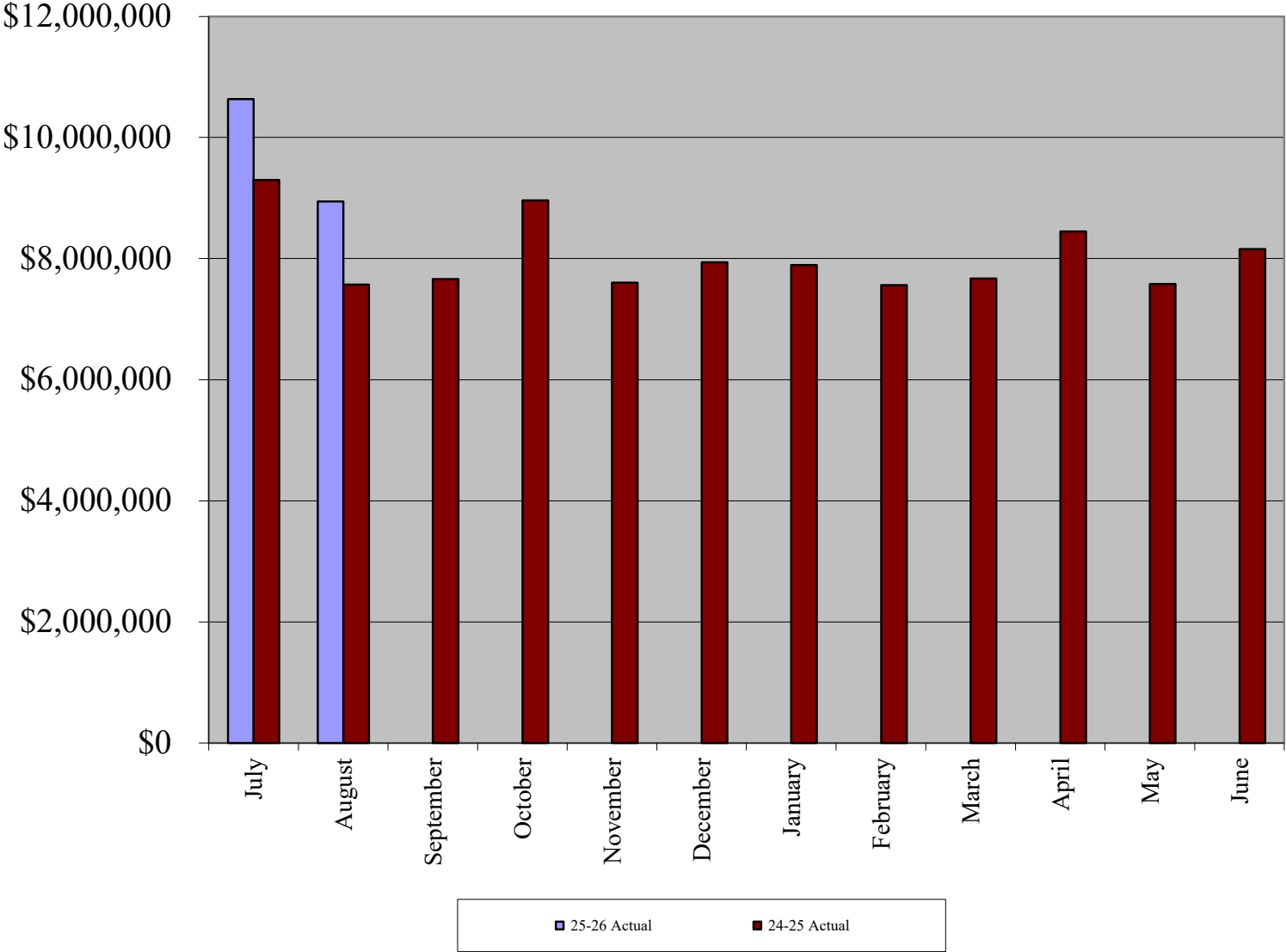


FY 2025-2026 General Fund Expenditures
Status Report

Cost Center	Department	2025-2026		2025-2026		August 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	\$ 3,914,954	\$ 9,019,904	\$ 28,321,341	\$ 35,929,320	\$ 1,411,925	24.2%	50.7%	
120	County Commissioners	740,155	1	740,156	\$ 61,802	\$ 103,203	636,953	104,813	635,343	13.9%	47.6%	
130	Assessor	3,830,872	(0)	3,830,872	\$ 228,813	\$ 453,605	3,377,267	670,929	3,159,943	11.8%	40.3%	
140	Assessor Revaluation	6,070,947	0	6,070,947	\$ 514,256	\$ 800,246	5,270,701	1,560,176	4,510,771	13.2%	42.2%	
150	Treasurer	238,938	0	238,938	\$ 15,636	\$ 26,359	212,579	76,359	162,579	11.0%	44.5%	
160	Court Clerk	10,001,192	0	10,001,192	\$ 806,700	\$ 1,333,029	8,668,163	1,412,979	8,588,214	13.3%	47.1%	
170	County Clerk	3,032,622	-	3,032,622	\$ 178,808	\$ 296,467	2,736,155	366,141	2,666,481	9.8%	46.6%	
180	Excise & Equalization Bds	57,457	0	57,457	\$ 1,346	\$ 2,288	55,170	3,788	53,670	4.0%	-2.5%	
190	County Audit	915,710	-	915,710	\$ -	\$ -	915,710	503,600	412,110	0.0%	19.3%	
200	District Attorney-State	376,500	-	376,500	\$ 24,664	\$ 50,406	326,094	143,742	232,758	13.4%	17.1%	
210	District Attorney-County	72,498	-	72,498	\$ 4,811	\$ 9,503	62,995	30,010	42,488	13.1%	29.4%	
230	Public Defender	71,863	-	71,863	\$ 1,486	\$ 1,486	70,377	2,356	69,507	2.1%	16.6%	
250	Election Board	1,908,014	(0)	1,908,014	\$ 99,455	\$ 163,381	1,744,633	227,799	1,680,215	8.6%	44.0%	
260	BOCC HR/Health & SAGety	749,123	0	749,123	\$ 41,815	\$ 68,217	680,906	89,984	659,139	9.1%	32.8%	
265	Employee Benefits Dept	383,587	-	383,587	\$ 33,378	\$ 53,084	330,503	59,633	323,954	13.8%	47.1%	
270	IT Department	6,056,157	0	6,056,157	\$ 484,357	\$ 893,918	5,162,239	2,281,229	3,774,928	14.8%	41.8%	
280	Facilities Management	2,122,558	-	2,122,558	\$ 113,732	\$ 194,770	1,927,788	333,196	1,789,362	9.2%	38.1%	
285	Facilities Mgmt-Custodial	400,400	-	400,400	\$ 26,848	\$ 28,253	372,147	286,415	113,986	7.1%	25.0%	
300	Planning Commission	237,272	0	237,272	\$ 19,672	\$ 32,772	204,500	32,772	204,500	13.8%	42.7%	
301	Court Services	1,260,903	230,025	1,490,928	\$ 107,933	\$ 107,933	1,382,995	1,490,928	-	7.2%	46.8%	
518	Sheriff-Law Enforcement	13,127,403	-	13,127,403	\$ 1,104,016	\$ 1,826,662	11,300,741	2,093,795	11,033,608	13.9%	50.3%	
525	Juvenile Detention	7,864,280	-	7,864,280	\$ 607,580	\$ 1,019,155	6,845,125	1,231,348	6,632,932	13.0%	47.0%	
526	Juvenile Bureau	2,613,101	-	2,613,101	\$ 188,602	\$ 319,861	2,293,240	462,336	2,150,765	12.2%	43.6%	
550	Emergency Management	854,873	0	854,873	\$ 38,597	\$ 60,455	794,418	185,898	668,975	7.1%	32.4%	
610	Social Services	515,857	-	515,857	\$ 37,680	\$ 61,064	454,793	83,318	432,539	11.8%	43.6%	
710	Free Fair	87,950	-	87,950	\$ 28,998	\$ 28,998	58,952	36,733	51,217	33.0%	59.6%	
910	District 1	623,488	0	623,488	\$ 44,272	\$ 58,647	564,841	144,110	479,378	9.4%	34.2%	
920	District 2	436,915	0	436,915	\$ 8,421	\$ 35,430	401,485	48,003	388,912	8.1%	33.1%	
930	District 3	704,907	-	704,907	\$ 36,021	\$ 52,744	652,163	68,386	636,521	7.5%	36.7%	
940	County Engineer	560,822	-	560,822	\$ 44,053	\$ 71,254	489,568	90,652	470,170	12.7%	36.6%	
950	Economic Development	250,000	-	250,000	\$ 125,000	\$ 125,000	125,000	250,000	-	50.0%	0.0%	
991	Employee Benefits Supplement	15,196,483	0	15,196,483	\$ 334,030	\$ 668,060	14,528,423	668,060	14,528,423			
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	(330,025)	8,052,124	\$ -	\$ -	8,052,124	-	8,052,124			
Total		\$ 127,086,241	\$ 3	\$ 127,086,243	\$ 9,277,737	\$ 18,066,154	\$ 109,020,089	\$ 51,068,807	\$ 76,017,436	14.2%	45.5%	

Year elapsed = 16.7%

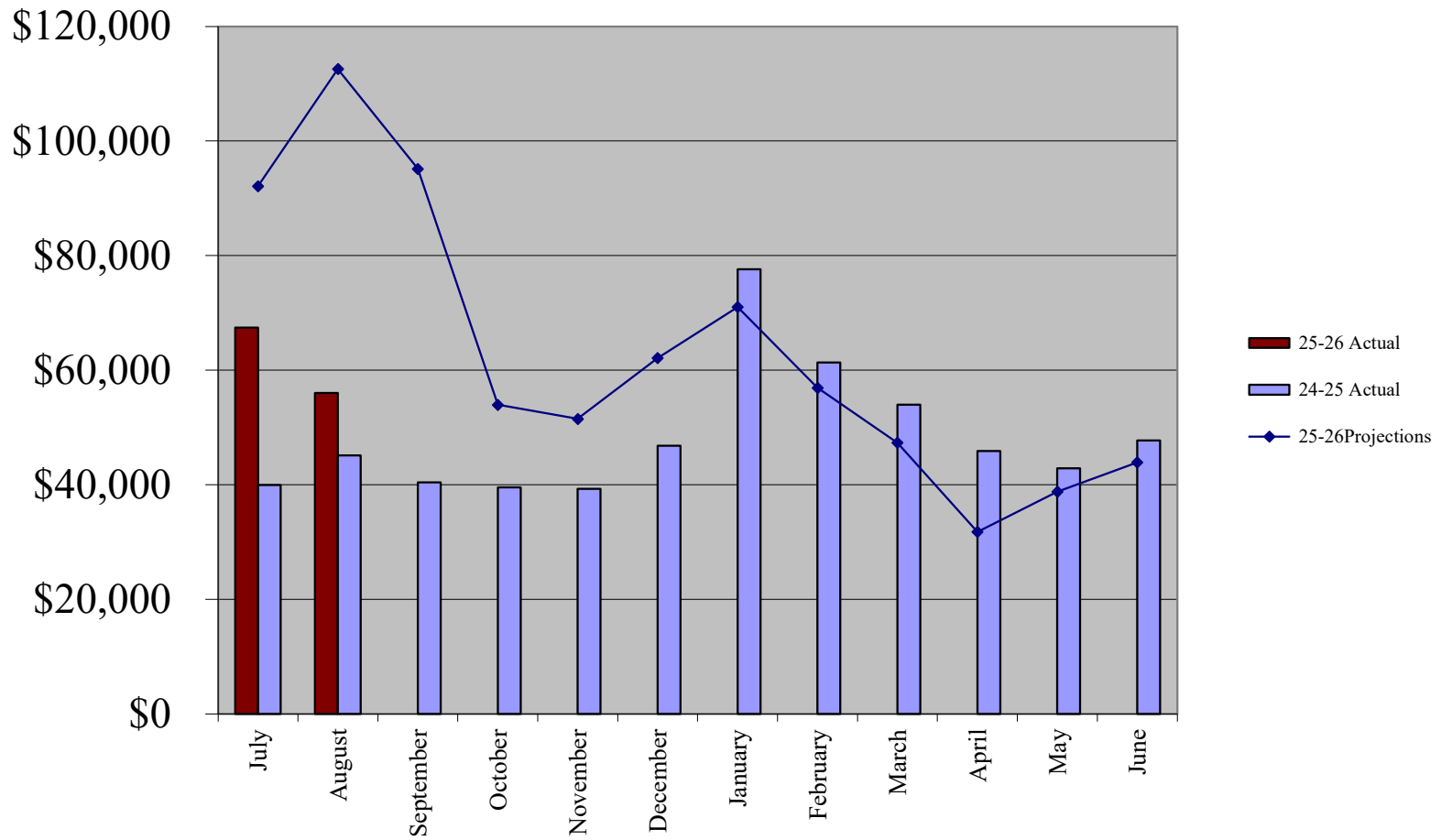
General Fund Actual Expenditures



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

Account	Description	YTD				Funds Available
		24-25 Approved Budget	Outstanding Requisitions/ Encumbrances	24-25 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
<u>Salaries and Benefits</u>						
	51002 Retirement Board Members	\$ 1,200		\$ 167	\$ 167	\$ 1,033
	52010 FICA - Retirement Board Members	321		\$ 43	\$ 43	\$ 278
	52032 Retirement paid by General Fund	4,671	4,600		\$ 4,600	\$ 71
	Total Salaries and Benefits	\$ 6,192	\$ 4,600	\$ 210	\$ 4,810	\$ 1,382
<u>Utilities</u>						
	54026 Heating and Cooling (Vicinity)	\$ 607,116	\$ 683,446	\$ 67,426	\$ 750,872	\$ (143,756)
	54023 Electricity (OG&E)	500,000	339,010	\$ 40,990	\$ 380,000	\$ 120,000
	54024 Sewer and Water(City of OKC)	75,500	75,000	\$ 90	\$ 75,090	\$ 410
	54022 Natural Gas(ONG)	15,000	15,000		\$ 15,000	\$ -
	Utilities Subtotal	\$ 1,197,616	\$ 1,112,455	\$ 108,507	\$ 1,220,962	\$ (23,346)
<u>Lease-Purchase Debt</u>						
	54455 Bond Administrative Fees	4,000	\$ -	\$ -	\$ -	\$ 4,000
	Lease-Purchase Debt Subtotal	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
<u>Memberships</u>						
	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)
<u>Other Operating Expenditures</u>						
	54010 Pcard Improper Expense		\$ -	\$ 541.70	\$ 542	\$ (542)
	54019 Liability policies on equipment and property; blank	\$ 1,743,912	4,163	\$ 1,090,540	\$ 1,094,703	\$ 649,209
	54040 Publication of Commissioners Proceedings/Ads	32,000	32,000		\$ 32,000	\$ -
	54045 Metro Parking Garage-Judges parking	5,568	5,104	\$ 464	\$ 5,568	\$ -
	54048 Metro Parking Transponder	-	-		\$ -	\$ -
	54102 PBA Leases-County Departments	1,323,928	874,247	\$ 77,475	\$ 951,722	\$ 372,205
	54103 Storage Court Clerk Building Lease	400,668	370,982	\$ 66,778	\$ 437,760	\$ (37,092)
	54109/54011 Postage Machine and Postage	8,850	10,685		\$ 10,685	\$ (1,835)
	54451 District Attorney Civil Division Contract	699,420	582,850	\$ 116,570	\$ 699,420	\$ (0)
	54451 Outside legal services	603,147	174,678	\$ 322	\$ 175,000	\$ 428,147
	54451 Bond Council	-			\$ -	\$ -
	54455 BOK Management Fees	450,000	449,642	\$ 358	\$ 450,000	\$ -
	54455 OSU Extension Contract	553,345	553,345		\$ 553,345	\$ -
	54455 Professional Services-Other -Arbitrage	15,000	-	\$ 400	\$ 400	\$ 14,600
	54455 Professional Services-Bank Fees	31,000	-		\$ -	\$ 31,000
	54455 Criminal Justice Authority	29,718,120	22,288,590	\$ 7,429,530	\$ 29,718,120	\$ -
	54455 Criminal Justice Advisory Committee	150,000	150,000		\$ 150,000	\$ -
	54455 MGT of America-Consulting	8,500	10,000		\$ 10,000	\$ (1,500)
	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	153,163	\$ 9,838	\$ 163,000	\$ -
	54455 Consulting Services-Retirement Plan	22,000	-	\$ -	\$ -	\$ 22,000
	54455 Prosecur Services Group Inc	96,853	96,853		\$ 96,853	\$ -
	54456 Downtown Business Improvement District Assessn	15,000	15,000		\$ 15,000	\$ -
	54456 Alcohol and drug screening for county employees	25,000	19,453	\$ 547	\$ 20,000	\$ 5,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	5,300	1,606	\$ 75,372	\$ 76,978	\$ (71,678)
	Other Operating Subtotal	\$ 36,097,011	\$ 25,792,361	\$ 8,874,362	\$ 34,666,723	\$ 1,430,288
	Total Maintenance and Operations - 54000	\$ 37,333,453	\$ 26,904,816	\$ 9,019,904	\$ 35,924,510	\$ 1,408,943
<u>Capital Outlay</u>						
	55390 Copier Lease	1,600	-		-	1,600
	Total Capital Outlay - 55000	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,600
	Grand Total - General Government	\$ 37,341,245	\$ 26,909,416	\$ 9,019,904	\$ 35,929,320	\$ 1,411,925

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2025-26
August 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	\$ 995,032	\$ 1,219,307		\$ 1,219,307	\$ 224,275
Transfers In	\$ 8,696,775	\$ 7,368,060	\$ 1,328,715	\$ 8,696,775	\$ -
Employee/Retiree/Cobra Premiums	4,136,816	779,293	2,158,031	2,937,324	(1,199,492)
Employer Premiums	19,215,344	777,251	388,626	1,165,877	(18,049,468)
Stop Loss Reimb	293,159	92,480		92,480	(200,679)
Rx Rebates	3,194,983	729,396	2,465,587	3,194,983	-
ARPA/Cares Reimb	300,000	23,780	276,220	300,000	-
Refunds/Rebates/Interest	200,000	95,813	47,907	143,720	(56,280)
Total Resources	\$ 37,032,111	\$ 11,085,380	\$ 3,875,372	\$ 17,750,465	\$ (19,281,644)
Expenses					
Medical Claims	\$ 18,777,081	\$ 3,969,473	\$ 1,984,736	\$ 5,954,209	\$ (12,822,872)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	1,483,284	741,642	2,224,926	(9,755,780)
Dental Claims	1,656,822	-	-	-	(1,656,822)
Vision Claims	194,499	-	-	-	(194,499)
County Pharmacy	179,036	787,229	393,615	1,180,844	1,001,808
Employee Assistance Program	23,175	-	-	-	(23,175)
Medicare Supplement - TPG Group	1,476,527	501,550	250,775	752,325	(724,202)
Total Claims	\$ 34,287,846	\$ 6,741,536	\$ 3,370,768	\$ 10,112,304	\$ (24,175,542)
Administration Fees & Other	988,448	703,664	351,832	1,055,496	67,048
Life/AD&D Premiums	370,136	-	-	-	(370,136)
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	\$ 2,603,910	\$ 703,664	\$ 351,832	\$ 1,055,496	\$ (1,548,414)
Total Expenses	\$ 36,891,755	\$ 7,445,200	\$ 3,722,600	\$ 11,167,800	\$ (25,723,956)
Ending Cash Balance	\$ 140,356	\$ 3,640,180	\$ 152,772	\$ 6,582,665	\$ 6,442,311
		1,940,179.88			

Cash Balance-One Year Ago \$ 130,751

Notes:

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

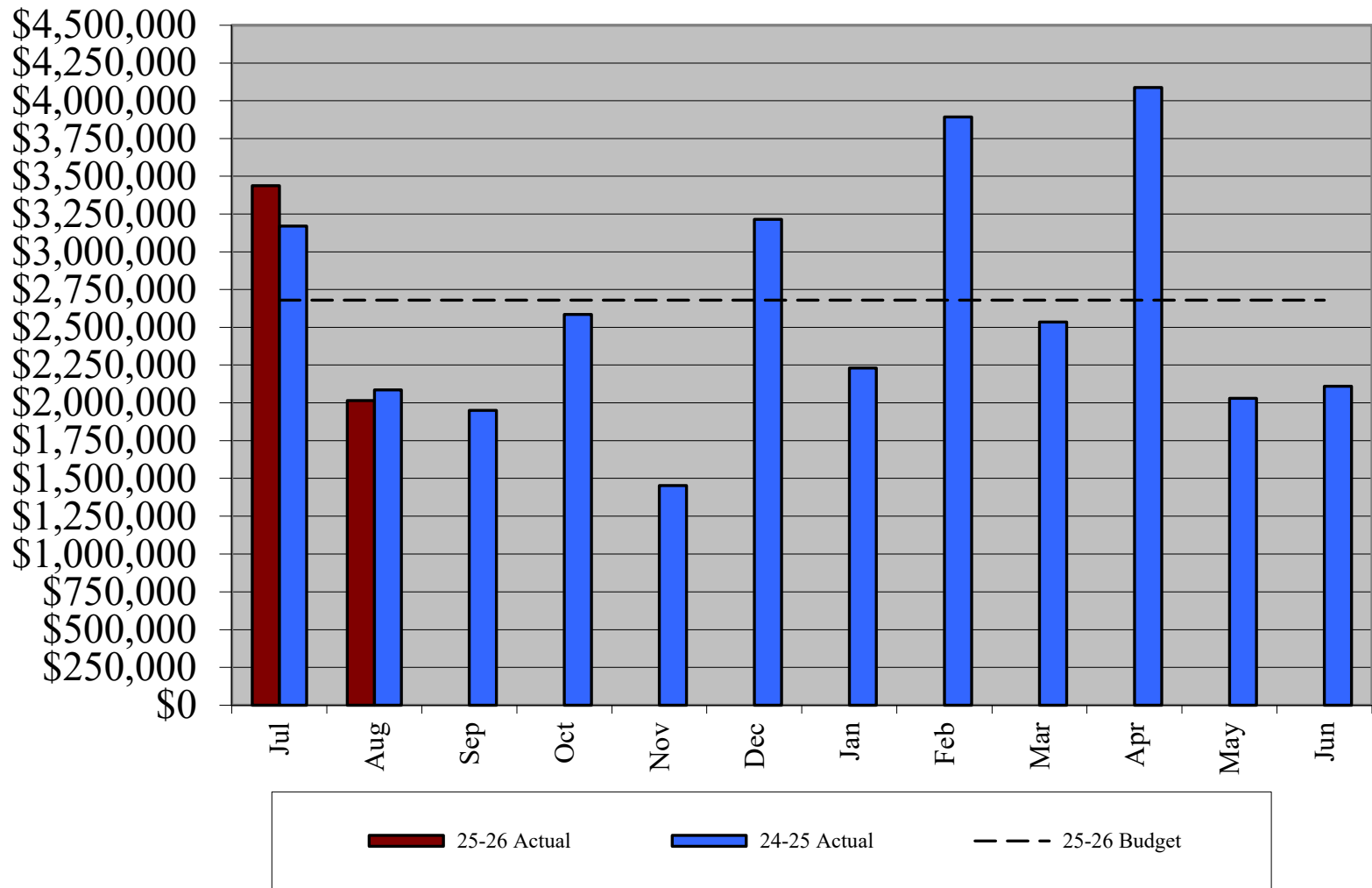
	<u>Employee 2025</u>	<u>Employer 25-26</u>
	\$159	\$932
	\$374	\$2,146

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	\$1,564,757	1,849,162.16	\$1,984,736	2,120,310.36 (July)
Prescription Drug Claims	\$998,392	166,479.38	\$741,642	1,316,804.50 (July)
Total	\$2,563,149	\$2,015,642	\$2,726,378	
	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	

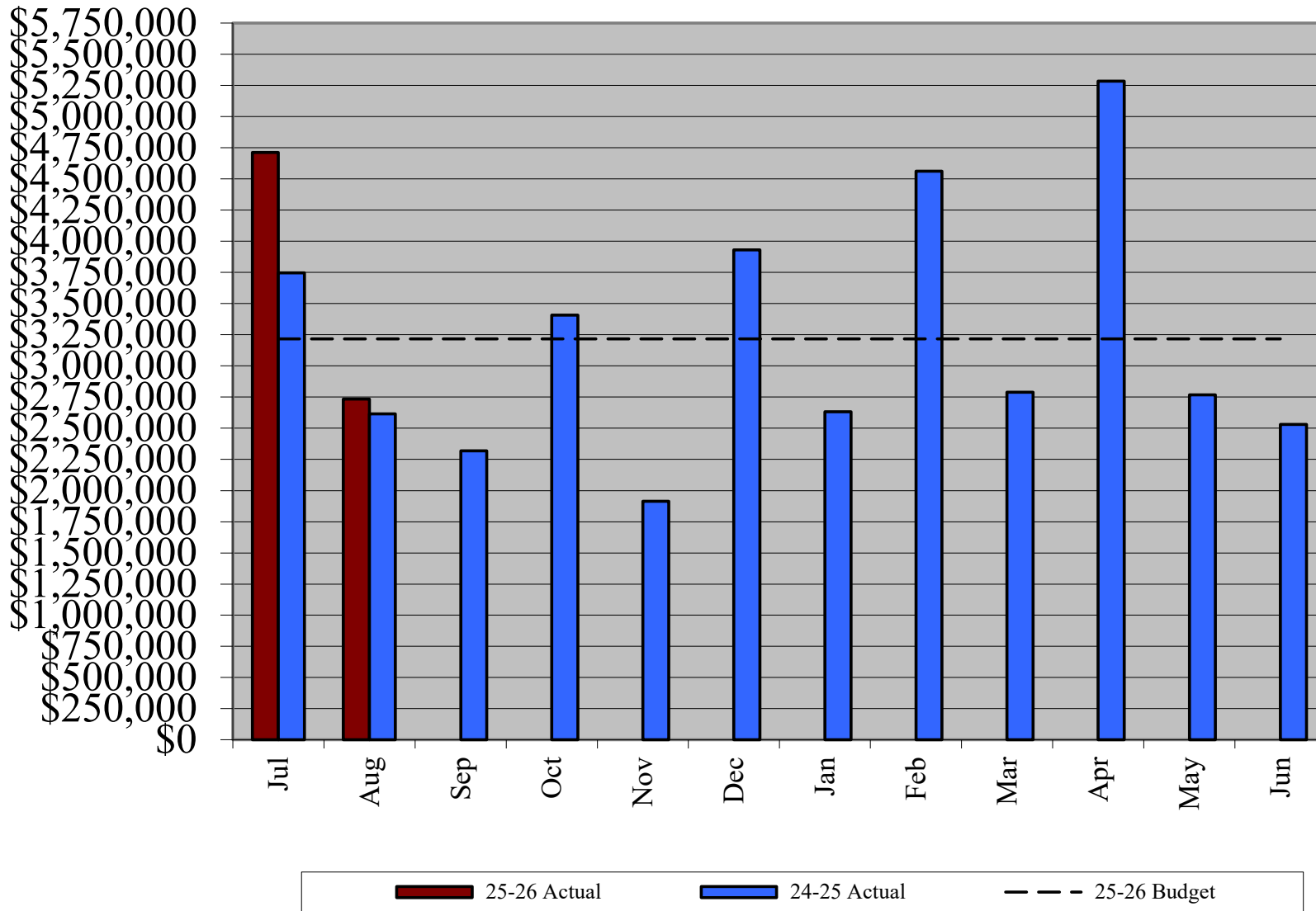
Medical & Prescription Claims



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

	Annual				August			
	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	\$ 995,032	\$ -	\$ 995,032	#DIV/0!	\$ 1,219,307	\$ 997,225	\$ 222,081	22.3%
Transfers In	\$ 8,696,775	\$ 6,800,000	\$ 1,896,775	27.9%	\$ 7,368,060	\$ 5,000,000	\$ 2,368,060	47.4%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	779,293	2,225,902	(1,446,609)	-65%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	777,251	1,051,245	(273,994)	-26.1%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	92,480	235,021	(142,541)	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	729,396	300,941	428,455	142%
Refunds/Rebates/Subsidy	200,000	268,635	(68,635)	-25.5%	23,780	64,858	(41,078)	-63.3%
ARPA Reimbursements	300,000	300,000	-	0.0%	95,813	-	95,813	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 37,032,109	\$ 35,059,067	\$ 1,973,042	5.6%	\$ 11,085,380	\$ 9,875,192	\$ 1,210,187	12.3%
Expenses								
Medical Claims	\$ 18,777,081	\$ 17,542,278	\$ 1,234,803	7.0%	\$ 3,969,473	\$ 2,544,317	\$ 1,425,156	0.5601329
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	1,483,284	3,189,634	(1,706,350)	-53.5%
Dental Claims	1,656,822	1,695,157	(38,335)	-2.3%	-	546,249	(546,249)	-100.0%
Vision Claims	194,499	177,542	16,957	9.6%	-	61,938	(61,938)	-100.0%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	787,229	44,060	743,170	1686.7%
Employee Assistance Program	23,175	21,393	1,782	8.3%	-	5,348	(5,348)	-100.0%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	501,550	378,478	123,072	32.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 34,287,846	\$ 32,406,060	\$ 1,881,786	5.8%	\$ 6,741,536	\$ 6,770,024	\$ (28,488)	-0.4%
Administration Fees & Other	988,448	970,989	17,459	1.8%	703,664	1,846,834	(1,143,170)	-61.9%
Life/AD&D Premiums	370,136	385,206	(15,070)	-3.9%	-	60,544	(60,544)	-100.0%
Stop Loss Premiums	1,245,326	1,296,812	(51,486)	-4.0%	-	-	-	#DIV/0!
Total Admin/Premiums	\$ 2,603,910	\$ 2,653,007	\$ (49,097)	-1.9%	\$ 703,664	\$ 1,907,378	\$ (1,203,714)	-63.1%
Total Expenses	\$ 36,891,756	\$ 35,059,067	\$ 1,832,689	5.2%	\$ 7,445,200	\$ 8,677,401	\$ (1,232,201)	-14.2%
Ending Cash Balance	\$ 140,356	\$ 0	\$ 140,354	35105624%	\$ 3,640,180	\$ 1,197,791	\$ 2,442,389	203.9%

Total Employee Benefits Expenses



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

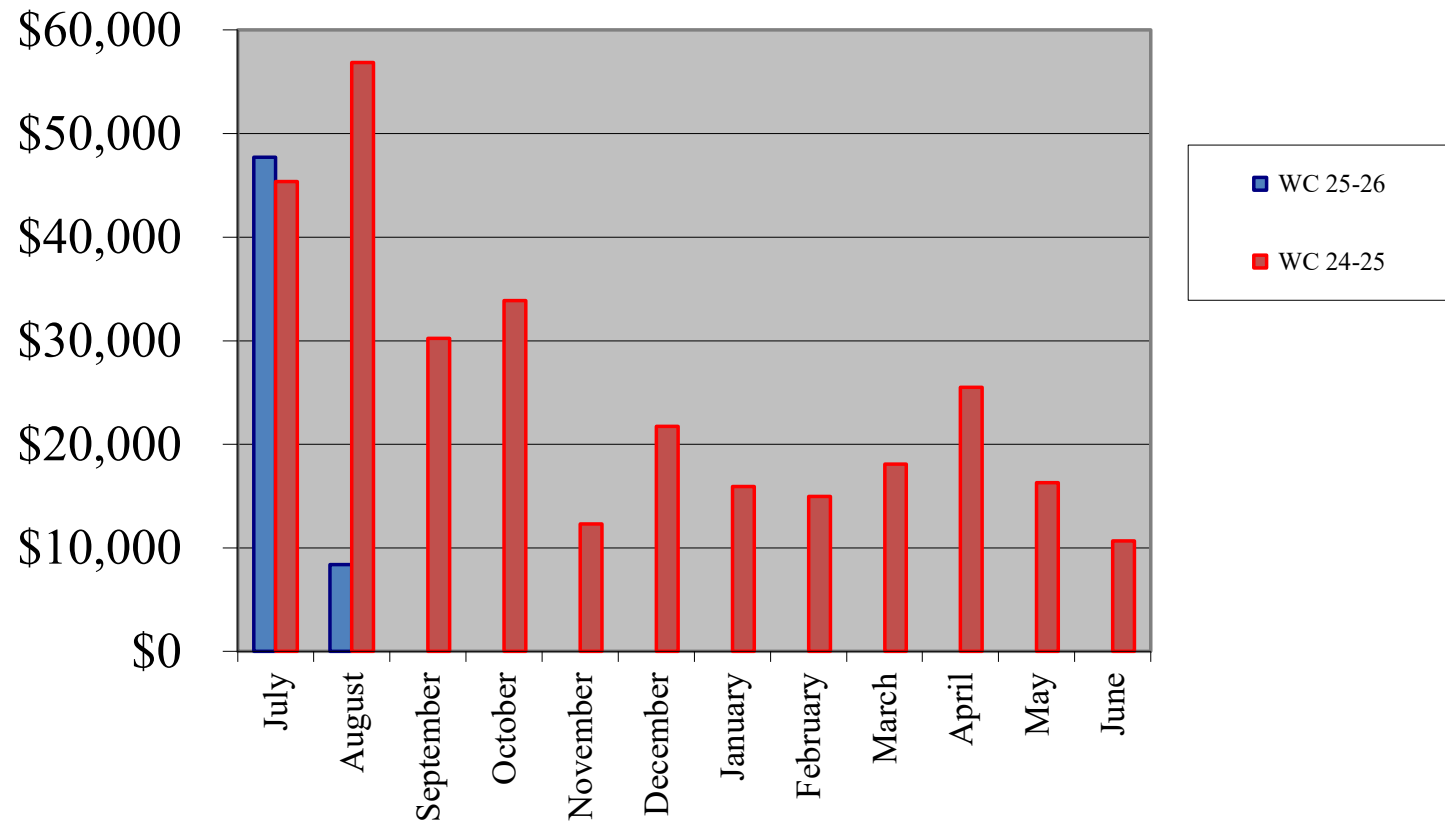
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 740,347	\$ 101,547
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	44	(46,272)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,400,116	\$ 740,391	\$ (659,725)
Expenditures:			
Claims	\$ 350,000	\$ 47,702	(302,298)
Stop loss/Admin Fees	272,736	12,514	(260,222)
Total Expenditures	\$ 622,736	\$ 60,215	\$ (562,521)
Ending Cash Balance	\$ 777,381	\$ 680,175	\$ (97,205)
Cash Balance-One Year Ago		\$ 314,520	

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		\$ 1,036,840	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2025-2026

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY25-26 Expense	Project Expense To Date	Available	Project Status
Facilities								
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993		27,490	29,517	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Annex 6th floor restoration	C0066	9/17/2020	2,630,501	27,248		2,603,853	(599)	
Sub-Flooring Annex Restrooms	C0070	6/17/2021	23,290	119		23,171	-	
Annex Security West Columns	-	9/15/2022				-	-	
Annex Security North Curb	-	9/15/2022				-	-	
Department relocation support	-	12/15/2022				-	-	
Annex 1st Floor DA Badge Access	C0082	4/1/2024	10,000			9,724	276	
DA Security Badge Access	AR033	10/24/2024	10,000			7,979	2,021	
Assessor Space Reorganization	C0084	10/24/2024	100,000	22,840		-	77,160	
Annex Building Structural Repairs	C0076	3/17/2022	6,700			6,700	-	
Annex Perimeter Lighting Repair	-	12/16/2021	14,784			-	14,784	Pending
Juvenile								
Juvenile Referee Courtroom	C0045	12/19/2019	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380			51,550	11,830	Pending
Chiller project	C0067	2/18/2021	120,958			120,958	-	
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	22,675	251		22,424	-	
Juvenile Courtrooms	C0086	10/2/2024	5,300,000			-	5,300,000	
Courthouse								
Carpet	C0047	6/20/2019	101,280		3,550	101,144	136	Pending
Damaged Elevator "A" Doors	-	4/16/2020	-			-	-	
Courthouse Elevator Upgrade	C0071	9/17/2020	2,115,257			1,766,805	348,452	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	508,995	383,139	26,336	129,818	(3,962)	Pending
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000			215,000	-	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000		353	33,990	1,010	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000			517,152	(17,152)	Pending
Courthouse Improvements MOU	C0085	10/2/2024	250,000	1,179		246,892	1,929	
Social Services Flood Damage	-	7/1/2021	-			-	-	Pending
Alley Guard Shack Repair	C0087	6/18/2025	27,146				27,146	
Insurance deductible and depreciation	-	9/17/2020				-	-	Pending
2025 OK County Courthouse Flood	C0088	8/21/2025	615,000	271,868		-	343,132	
Jail								
Detention Center Heat & Air	C0081	11/15/2023	70,000	36,098		33,903	-	
Co Jail Structural Investigation	C0083	7/18/2024	6,000			6,000	-	
Jail Overhead Door Repair	AR077	10/24/2024	4,500			4,165	335	
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		993,831	194,182	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
Unallocated Funds:								
Unallocated Funds			364,876				364,876	
Total Ongoing Budgeted Capital Projects			\$ 14,932,748	\$ 817,268	\$ 30,239	\$ 7,304,612	\$ 6,810,867.61	

20101200

TIF Projects:

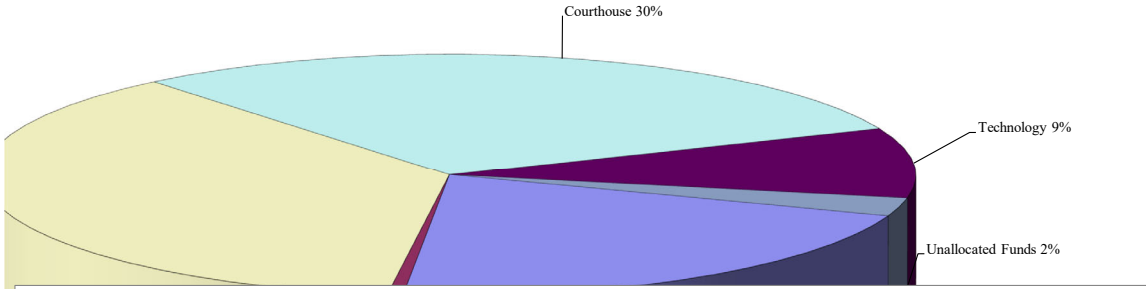
TIF-Annex -319	6/11/2013	\$	5,652,842	\$	214,748	\$	162,605	\$	5,301,823	136,271	Ongoing
20103190										-	
TIF-Revolving -323	7/21/2016	\$	4,854,084	\$	133,671	\$	8,288	\$	3,478,453	1,241,960	Ongoing
20103230										-	
TIF-2A-324	10/17/2022		3,202,431.00		1,768,914.89		281,212.11		281,212.11	1,152,304	Ongoing
20103240											
Total Capital Projects		\$	28,642,105	\$	2,934,602	\$	482,344	\$	16,366,101	\$	9,341,402

Special Revenue Funds
Status Report

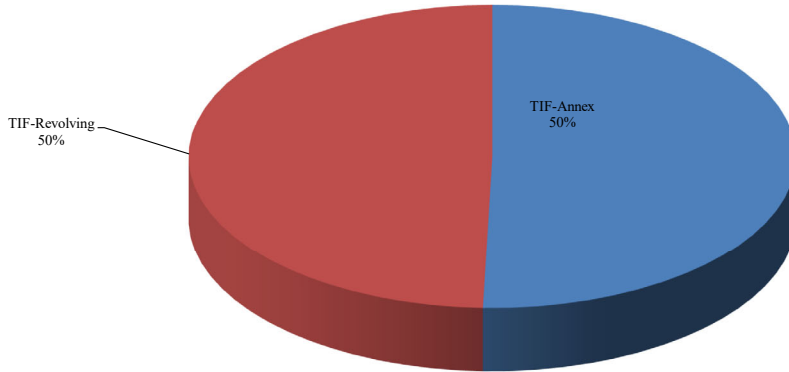
Fund	Department	2025-2026 Appropriations	August 2025 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	25-26 Funds Available	25-26 % Expended
1110	Highway Cash-Dist #1	\$3,488,527	\$823,335	\$1,149,868	\$6,899,205	\$2,338,659	\$2,242,710	\$1,245,816	33.0%
1110	Highway Cash-Dist #2	6,945,440	652,980	989,811	\$5,938,864	\$5,955,629	2,475,777	4,469,663	14.3%
1110	Highway Cash-Dist #3	3,868,515	633,305	983,486	\$5,900,917	\$2,885,028	2,505,349	1,363,166	25.4%
1110	Highway-Turnpike Corridor		0	0	\$0	\$0			
1111	CBRI Fund	3,965,140	45,505	45,505	\$273,029	\$3,919,635	1,424,200	2,540,939	1.1%
1130	Resale Property	8,268,028	388,113	1,028,626	\$6,171,755	\$7,239,402	2,398,668	5,869,360	12.4%
1140	Treasurer Mortgage Fee	499,095	0	0	\$0	\$499,095	5,816	493,279	0.0%
1150	County Clerk Lien Fee	697,642	56,245	161,919	\$971,516	\$535,723	348,487	349,155	23.2%
1151	UCC Central Filing Fund	546,240	46,066	86,372	\$518,235	\$459,868	136,563	409,677	15.8%
1152	Records Mgmt & Preservation	1,404,349	213,929	337,327	\$2,023,960	\$1,067,022	446,153	958,196	24.0%
1160	Sheriff Service Fee	2,869,424	575,959	947,679	\$5,686,073	\$1,921,745	1,438,615	1,430,809	33.0%
1161	Sheriff Special Revenue	1,678,738	192,095	266,624	\$1,599,743	\$1,412,115	824,210	854,528	15.9%
1162	Sheriff's Grant Fund	764,858	29,719	55,103	\$330,615	\$709,755	249,213	515,644	7.2%
1201	Assessor Revolving Fee	135,782	0	0	\$0	\$135,782	0	135,782	0.0%
1231	Juvenile Probation Fee	45,840	1,500	1,500	\$9,000	\$44,340	8,500	37,340	3.3%
1233	Juvenile Grant Fund	267,245	26,085	49,850	\$299,102	\$217,394	80,293	186,951	18.7%
1240	Planning Commission Fee	554,347	31,869	57,949	\$347,696	\$496,398	300,435	253,912	10.5%
1250	Local Emergency Planning Com	9,618	0	0	\$0	\$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	587,223	0	4,620	\$27,720	\$582,603	19,948	567,275	0.8%
1260	Community Service Fee	123,508	8,545	11,834	\$71,005	\$111,674	49,919	73,589	9.6%
1270	Community Sentencing	161,448	0	0	\$0	\$161,448	0	161,448	0.0%
1280	Drug Court Fund	249,614	58,066	111,524	\$669,147	\$138,089	118,223	131,391	44.7%
1282	Mental Health Court Fund	824,636	0	0	\$0	\$824,636	8,640	815,996	0.0%
1290	Shine Program	131,459	20,644	44,195	\$265,169	\$87,265	56,961	74,498	33.6%
1300	MIS Special Revenue	163,570	6,767	12,921	\$77,524	\$150,650	21,291	142,280	7.9%
1400	Special Projects Fund-OKMDHSAS	1,447,943	0	1,223,083	\$7,338,499	\$224,860	1,447,943	0	84.5%
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	57,426,035	2,408,882	4,671,796	\$28,030,776	\$52,754,239	57,426,035	0	8.1%
Total		\$97,137,242	\$6,219,608	\$12,241,592	\$73,449,550	\$84,895,650	\$74,033,951	\$23,103,290	12.6%

Year elapsed = 17%

Capital Projects Budget FY 24-25



TIF Budgets FY 23-24



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

**25-26
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	37,693
Exempt Manufacturing Tax		27,906
Miscellaneous Property Tax		30
Interest Income		12,760
Total Revenue	\$	78,390

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		-
Total Paid YTD	\$	-

Total Bonds Combined

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

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)	\$ -

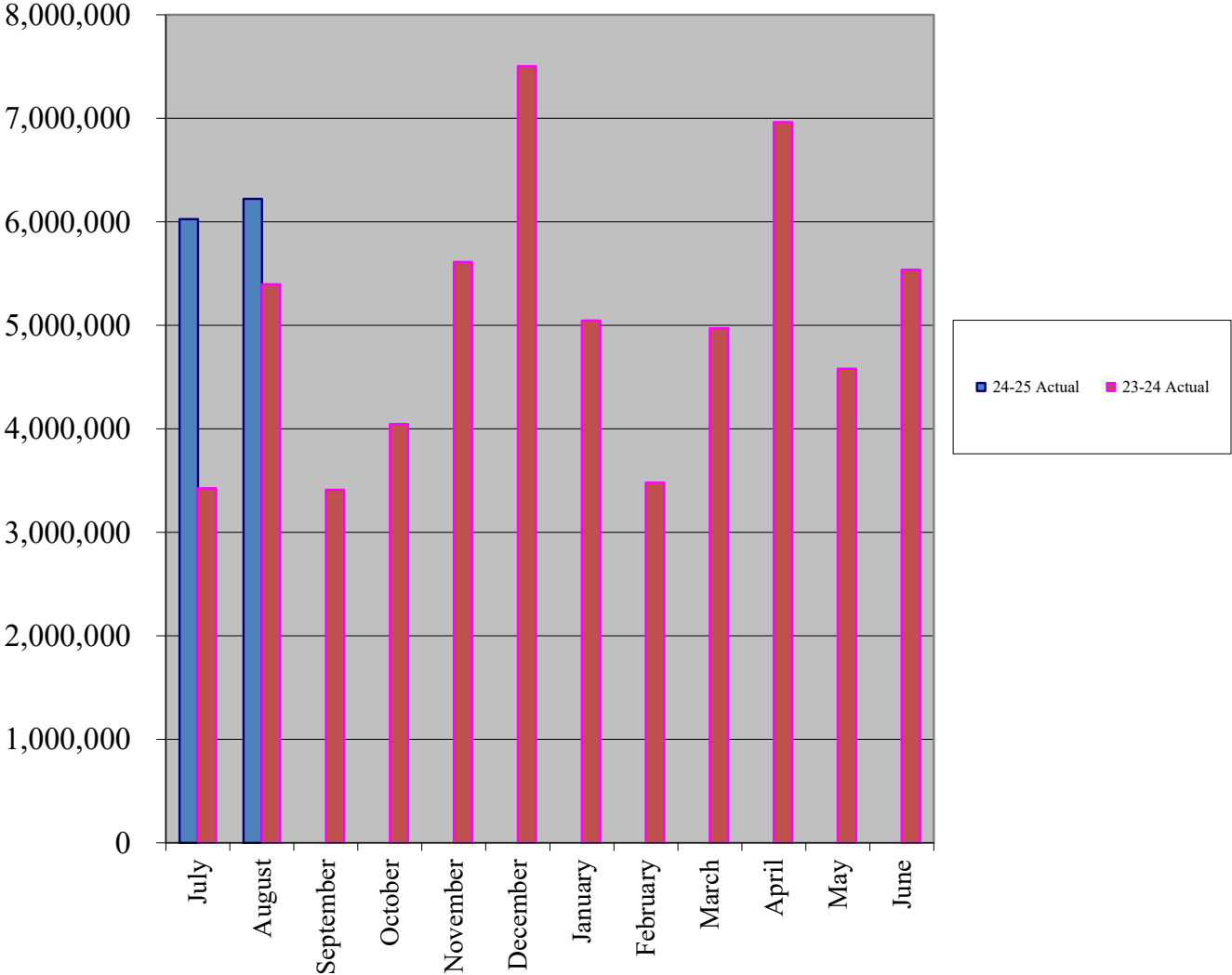
Total Expenditures

	\$	-
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Transfer In \$ -

Ending Cash Balance **\$ 3,694,549**

Special Revenue Actual Expenditures



Debt Service Fund Expenditures 10 Year History

