

Oklahoma County
Monthly Financial Report
For Period Ending September 30, 2025

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

Prepared by the Office of the Oklahoma County Clerk

Oklahoma County
FY 2025-2026 General Fund Budget

Department	(1)	FY 2025-26 Requests	(A)	(A)	(B)	(C)	Budget Board Adjustments	(2)	(3)	(4)	(5)	(6)	(7)	
	FY 2024-25 Budget at 6-30-25		BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	Adjustments		FY 25-26 Adopted Budget	Supplement	Budget Amendments	FY 25-26 Amended Budget	Increase/Decrease from FY 2024-25 Budget	% Increase (Decrease)	
110 General Government	\$ 37,153,380	\$ 37,341,245						\$ 37,341,245	\$ -		\$ 37,341,245	\$ 187,865	0.5%	
120 Commissioners	592,188	740,155	-					740,155	18,640		758,795	\$ 166,607	28.1%	
130 Assessor	3,628,870	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		10,364,784	\$ 432,305	4.4%	
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)	-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	-	-	-					-	-	100,000	100,000	\$ -	#DIV/0!	
994 994 Capital Projects Supplement	-	-	-					-	-	-	100,000	\$ -	#DIV/0!	
995 Reserve	8,587,687	8,382,149	-					-	8,382,149	2,094,385	(330,025)	10,146,509	\$ 1,558,822	18.2%
Total Department Budgets	\$ 126,513,248	\$ 127,086,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,086,240	\$ 4,452,024	\$ (0)	\$ 131,538,264	\$ 5,025,016	4.0%	
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	\$ 4,452,024	\$ (0)	\$ 142,717,127	\$ (5,222,896)	-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							\$ 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

Total General Fund Reserve

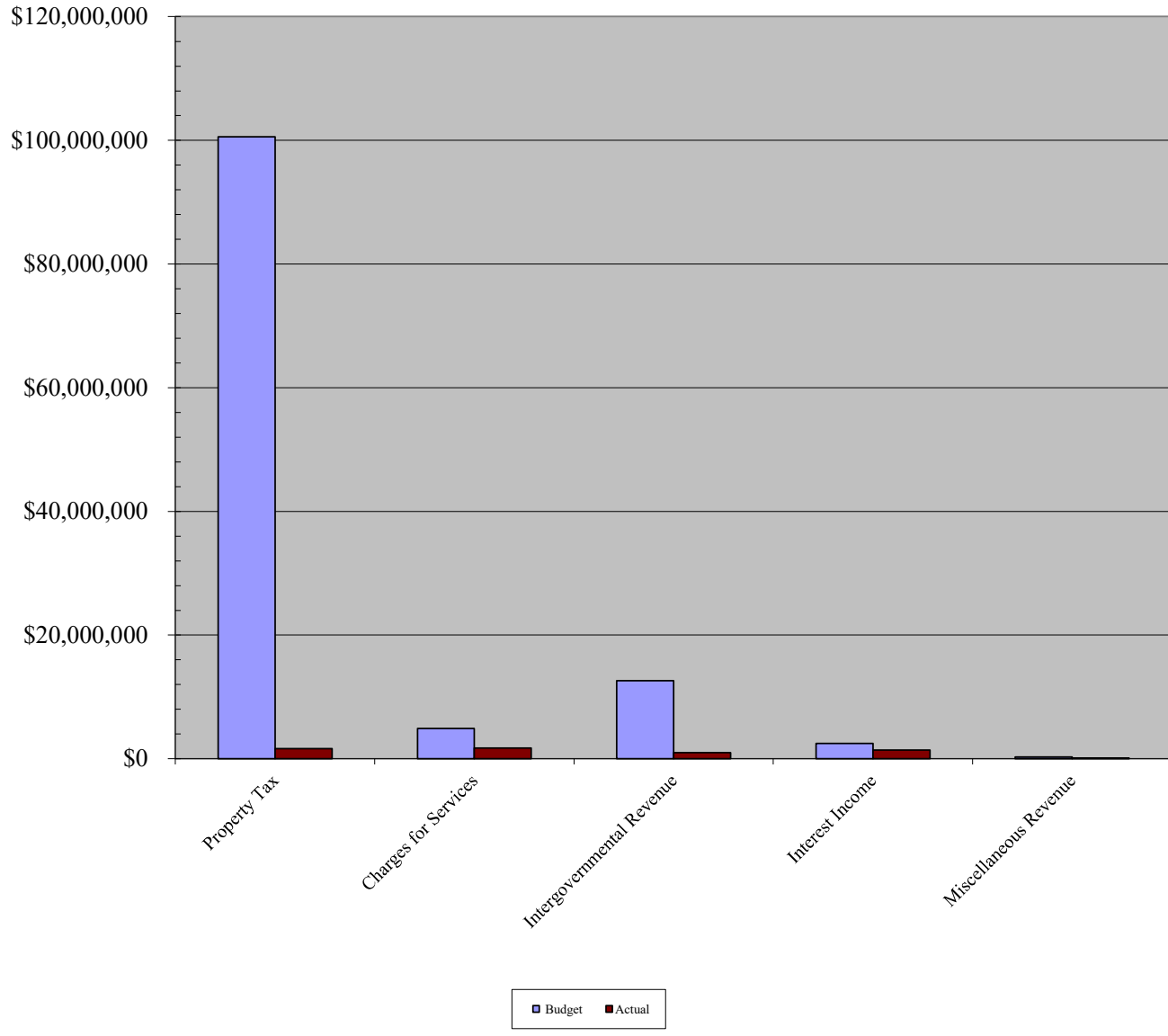
\$ 10,246,509.30

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

	25-26 Adopted Budget	25-26 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 16,002,995	\$ 31,816,741	\$ 15,813,746	198.8%	
Reserved	6,236,404	4,473,628	(1,762,776)	100.0%	
Total Estimated Cash Balance	\$ 22,239,399	\$ 36,290,370	\$ 14,050,970		
Revenue:					
Property Tax	\$ 103,724,847	\$ 1,648,452	\$ (102,076,395)	1.6%	88.3%
Charges for Services	5,283,013	1,711,628	(3,571,385)	32.4%	61.8%
Intergovernmental Revenue	12,452,983	982,003	(11,470,981)	7.9%	83.6%
Interest Income	5,000,000	1,425,217	(3,574,783)	28.5%	135.3%
Miscellaneous Revenue	253,289	116,493	(136,796)	46.0%	227.8%
Total Revenue	\$ 126,714,133	\$ 5,883,793	\$ (120,830,340)	4.6%	88.1%
Temporary Cash Transfer In		\$ 6,000,000	\$ 6,000,000		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(8,200,000)	2,978,863		
25-26 Expenditures	\$ 131,538,264	\$ 25,014,882	\$ (106,523,382)	19.0%	62.0%
Prior Budget Year Expenditures	6,236,404	3,038,615	(3,197,789)	48.7%	77.0%
Total Expenditures	\$ 137,774,668	\$ 28,053,497	\$ (109,721,172)		
Cash Balance*	\$ (0)	\$ 11,920,666	\$ 11,920,665		

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

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



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

	For the Month Ending September, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	September Actual	September Actual		
Beginning Cash Balance:	\$ 15,750,316.17	\$ 23,838,973	\$ (8,088,657)	-33.9%
Revenue:				
Property Tax	\$ 1,648,452.11	\$ 809,357	\$ 839,095	103.7%
Charges for Services	\$ 1,711,627.51	475,783	1,235,845	259.7%
Intergovernmental Revenue	\$ 982,002.71	225,690	756,313	335.1%
Interest Income	\$ 1,425,217.40	641,730	783,487	122.1%
Miscellaneous Revenue	\$ 116,493.45	64,010	52,484	82.0%
Total Revenue	\$ 5,883,793.18	\$ 2,216,569	\$ 3,667,224	165.4%
Temporary Cash Transfers In			\$ -	
Temporary Cash Transfer Out	-		-	
Operating Transfers In			-	
Operating Transfers Out	(2,000,000)	(2,500,000)	500,000	
25-26 Expenditures	\$ 7,616,788.25	\$ 7,568,824	\$ 47,964	0.6%
Prior Budget Year Expenditures	\$ 96,655.25	256,505	(159,849)	
Total Expenditures	\$ 7,713,443.50	\$ 7,825,329	\$ (111,885)	-1.4%
Ending Cash Balance	\$ 11,920,665.85	\$ 15,730,214	\$ (3,809,548)	-24.2%

	For the Year to Date Period Ending September, 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%
	\$ 1,648,452.11	\$ 1,300,620	\$ 347,832	26.7%
	\$ 1,711,627.51	1,394,447	317,181	22.7%
	\$ 982,002.71	307,589	674,414	219.3%
	\$ 1,425,217.40	1,338,897	86,320	6.4%
	\$ 116,493.45	74,838	41,655	55.7%
	\$ 5,883,793.18	\$ 4,416,391	\$ 1,467,402	33.2%
	\$ 6,000,000		\$ 6,000,000	
			-	
			-	
	(8,200,000)	(5,000,000)	(3,200,000)	64.0%
	\$ 25,014,882.16	\$ 22,343,642	\$ 2,671,241	12.0%
	\$ 3,038,614.67	2,434,341	604,274	24.8%
	\$ 28,053,496.83	\$ 24,777,983	\$ 3,275,514	13.2%
Ending Cash Balance	\$ 11,920,665.85	\$ 8,071,244	\$ 3,849,422	47.7%

Note 1.)

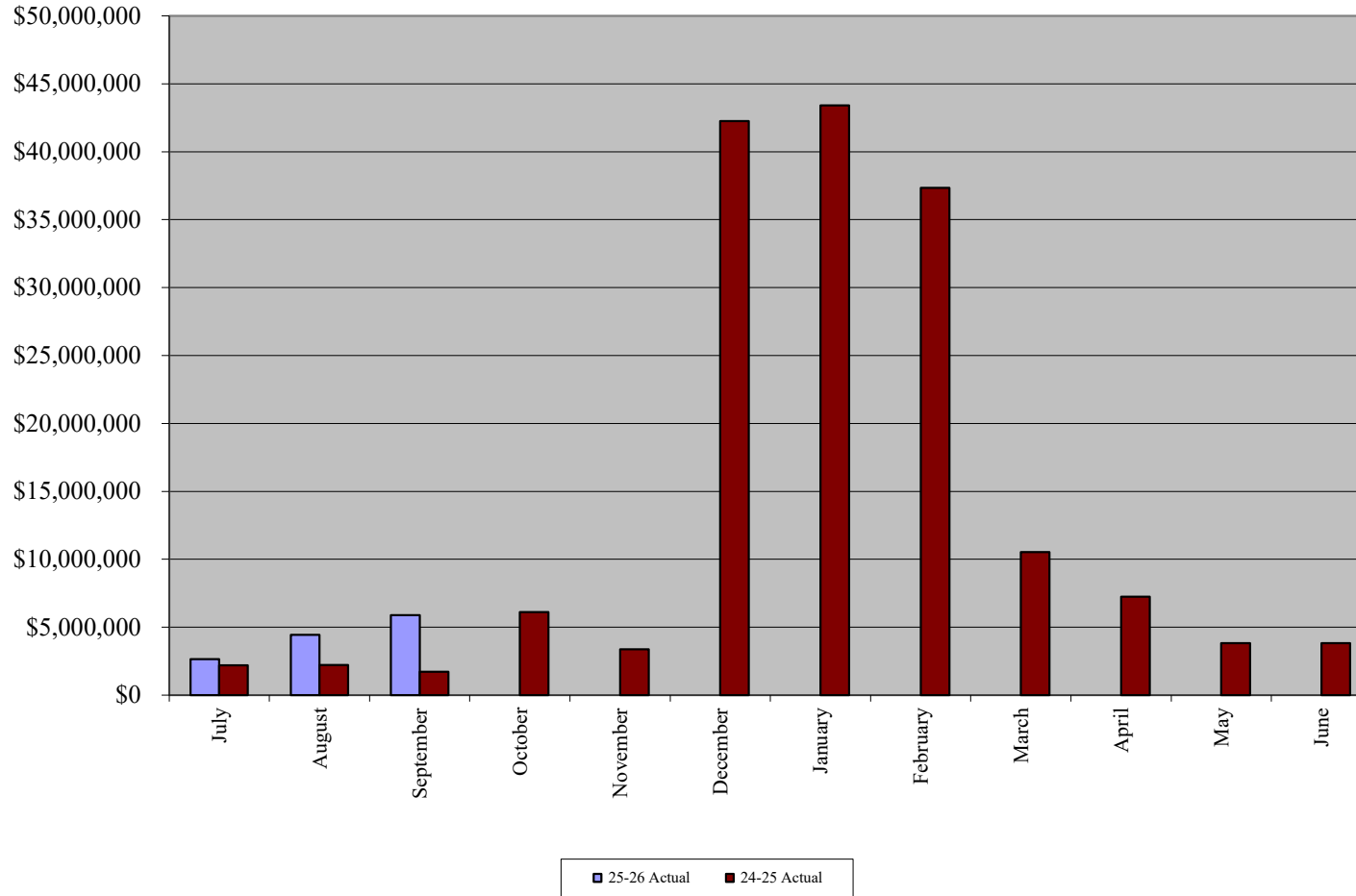
Operating Transfers

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 September Actual	24-25 August Actual	Increase (Decrease)
		\$ -	\$ -
	(2,000,000)	(2,500,000)	500,000
			-
			-
	-	-	-
	\$ (2,000,000)	\$ (2,500,000)	\$ 500,000

	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(8,200,000)	(5,000,000)	(3,200,000)
	-	-	-
	-	\$ -	-
	-	-	-
	\$ (8,200,000)	\$ (5,000,000)	\$ (3,200,000)

General Fund Actual Revenue September 30, 2025

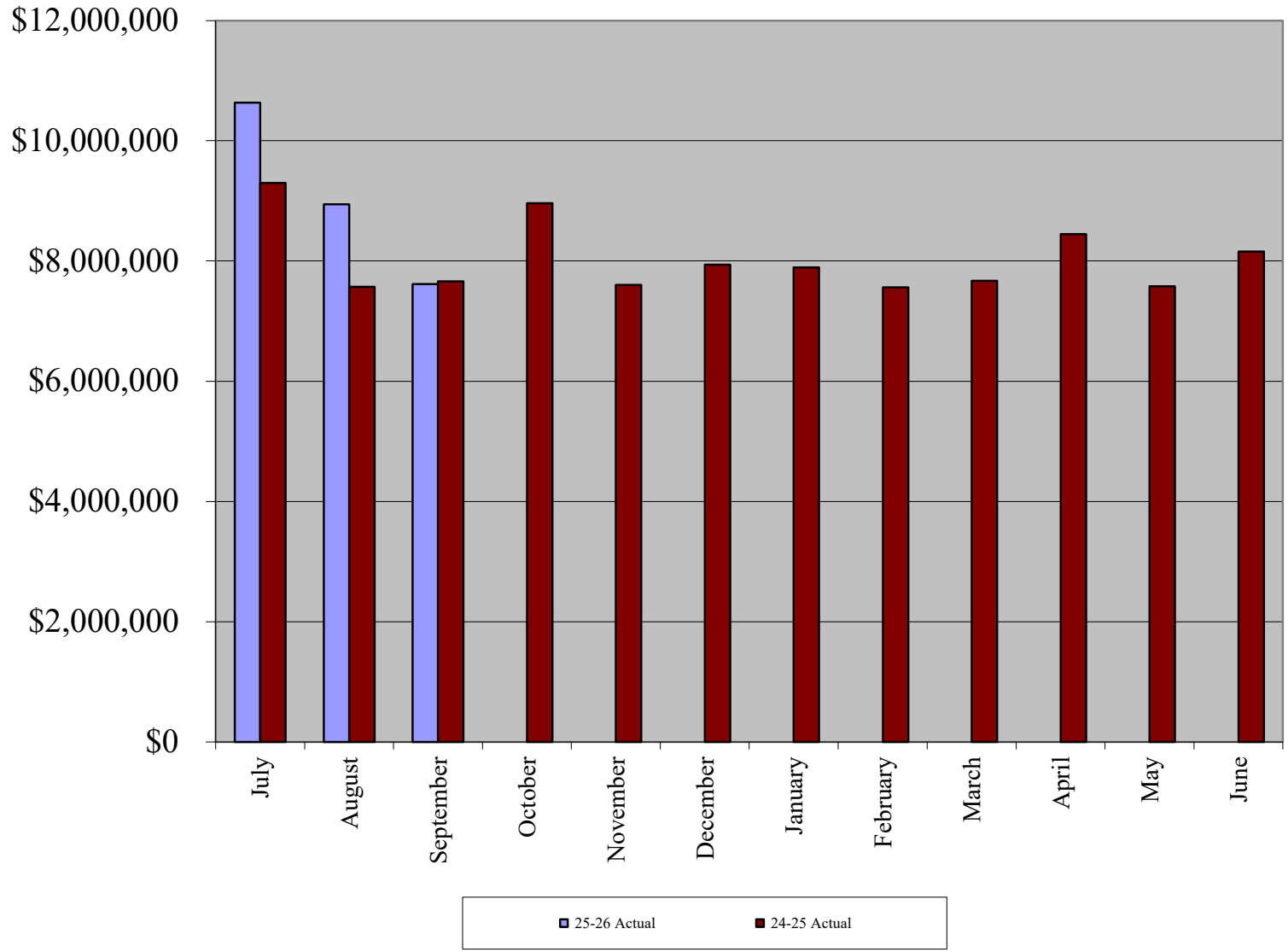


FY 2025-2026 General Fund Expenditures
Status Report

Cost Center	Department	2025-2026		2025-2026 Amended Budget	September 2025	Year to Date	Budget to	YTD Expenditures +	Funds Available	25/26 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments		Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered			
110	General Government	\$ 37,341,245	\$ 0	37,341,245	\$ 2,769,697	\$ 11,789,601	\$ 25,551,644	\$ 35,944,105	\$ 1,397,140	31.6%	50.7%
120	County Commissioners	740,155	18,641	758,796	\$ 64,809	\$ 168,012	590,785	169,506	589,291	22.1%	47.6%
130	Assessor	3,830,872	86,166	3,917,038	\$ 222,093	\$ 675,698	3,241,340	979,497	2,937,541	17.3%	40.3%
140	Assessor Revaluation	6,070,947	143,115	6,214,062	\$ 435,844	\$ 1,236,090	4,977,972	1,945,816	4,268,246	19.9%	42.2%
150	Treasurer	238,938	4,338	243,276	\$ 16,600	\$ 42,959	200,317	92,959	150,317	17.7%	44.5%
160	Court Clerk	10,001,192	363,592	10,364,784	\$ 816,617	\$ 2,149,646	8,215,137	2,203,249	8,161,535	20.7%	47.1%
170	County Clerk	3,032,622	80,584	3,113,205	\$ 195,699	\$ 492,166	2,621,039	545,709	2,567,496	15.8%	46.6%
180	Excise & Equalization Bds	57,457	1,694	59,151	\$ 538	\$ 2,826	56,326	5,253	53,898	4.8%	-2.5%
190	County Audit	915,710	82,154	997,864	\$ 44,714	\$ 44,714	953,150	503,600	494,264	4.5%	19.3%
200	District Attorney-State	376,500	-	376,500	\$ 25,441	\$ 75,847	300,653	152,533	223,967	20.1%	17.1%
210	District Attorney-County	72,498	-	72,498	\$ 4,642	\$ 14,146	58,352	30,286	42,212	19.5%	29.4%
230	Public Defender	71,863	-	71,863	\$ 66	\$ 1,553	70,310	23,588	48,275	2.2%	16.6%
250	Election Board	1,908,014	51,537	1,959,551	\$ 100,942	\$ 264,323	1,695,228	341,498	1,618,052	13.5%	44.0%
260	BOCC HR/Health & SAGety	749,123	19,560	768,683	\$ 43,018	\$ 111,235	657,448	131,164	637,519	14.5%	32.8%
265	Employee Benefits Dept	383,587	11,243	394,830	\$ 30,408	\$ 83,491	311,338	88,941	305,889	21.1%	47.1%
270	IT Department	6,056,157	131,229	6,187,386	\$ 272,168	\$ 1,166,086	5,021,299	2,643,770	3,543,615	18.8%	41.8%
280	Facilities Management	2,122,558	47,272	2,169,830	\$ 134,660	\$ 329,429	1,840,401	495,164	1,674,666	15.2%	38.1%
285	Facilities Mgmt-Custodial	400,400	-	400,400	\$ 22,245	\$ 50,498	349,902	286,415	113,986	12.6%	25.0%
300	Planning Commission	237,272	7,457	244,729	\$ 19,672	\$ 52,444	192,285	52,444	192,285	21.4%	42.7%
301	Court Services	1,260,903	230,025	1,490,928	\$ 110,146	\$ 218,079	1,272,848	1,490,928	-	14.6%	46.8%
518	Sheriff-Law Enforcement	13,127,403	392,584	13,519,987	\$ 1,162,346	\$ 2,989,008	10,530,979	3,181,133	10,338,855	22.1%	50.3%
525	Juvenile Detention	7,864,280	220,637	8,084,917	\$ 683,085	\$ 1,702,240	6,382,677	1,859,964	6,224,953	21.1%	47.0%
526	Juvenile Bureau	2,613,101	71,093	2,684,194	\$ 223,433	\$ 543,294	2,140,900	657,077	2,027,116	20.2%	43.6%
550	Emergency Management	854,873	14,559	869,432	\$ 45,188	\$ 105,643	763,789	224,968	644,464	12.2%	32.4%
610	Social Services	515,857	14,214	530,071	\$ 39,960	\$ 101,023	429,048	119,675	410,396	19.1%	43.6%
710	Free Fair	87,950	-	87,950	\$ 1,203	\$ 30,202	57,748	51,629	36,321	34.3%	59.6%
910	District 1	623,488	9,709	633,197	\$ 43,918	\$ 102,565	530,632	187,174	446,024	16.2%	34.2%
920	District 2	436,915	6,832	443,747	\$ 7,645	\$ 43,075	400,672	54,614	389,133	9.7%	33.1%
930	District 3	704,907	6,620	711,527	\$ 33,818	\$ 86,562	624,964	99,617	611,909	12.2%	36.7%
940	County Engineer	560,822	15,964	576,786	\$ 46,172	\$ 117,426	459,360	134,045	442,741	20.4%	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	\$ 334,030	\$ 1,002,090	14,751,241	1,002,090	14,751,241		
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	1,764,360	10,146,509	\$ -	\$ -	10,146,509	-	10,146,509		
Total		\$ 127,086,241	\$ 4,452,027	\$ 131,538,267	\$ 7,950,818	\$ 26,016,972	\$ 105,521,295	\$ 56,048,413	\$ 75,489,855	19.8%	45.5%

Year elapsed = 25.0%

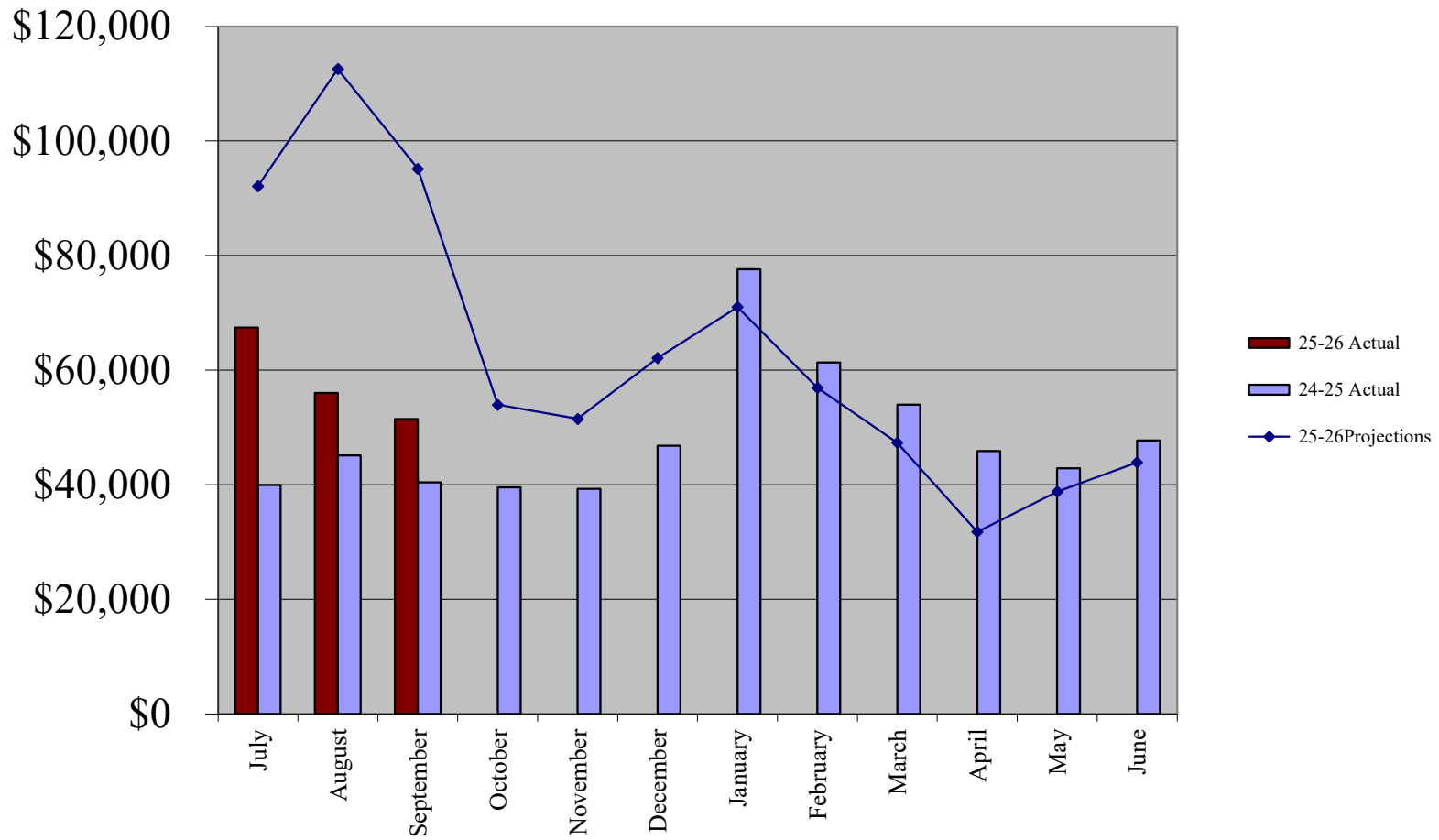
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2025-26
September 30, 2025**

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

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2025-26
September 30, 2025**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 995,032	\$ 1,219,307		\$ 1,219,307	\$ 224,275
Transfers In	\$ 8,696,775	\$ 9,702,090	\$ (1,005,315)	\$ 8,696,775	\$ -
Employee/Retiree/Cobra Premiums	4,136,816	1,171,792	2,158,031	3,329,823	(806,993)
Employer Premiums	19,215,344	1,166,777	583,388	1,750,165	(17,465,179)
Stop Loss Reimb	293,159	128,123		128,123	(165,036)
Rx Rebates	3,194,983	2,045,353	1,149,630	3,194,983	-
ARPA/Cares Reimb	300,000	23,780	276,220	300,000	-
Refunds/Rebates/Interest	200,000	106,875	53,437	160,312	(39,688)
County Pharmacy Revenue		2,731			
Total Resources	\$ 37,032,111	\$ 15,566,825	\$ 1,736,104	\$ 18,779,487	\$ (18,252,622)
Expenses					
Medical Claims	\$ 18,777,081	\$ 5,124,790	\$ 2,562,395	\$ 7,687,185	\$ (11,089,896)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	2,668,426	1,334,213	4,002,639	(7,978,067)
Dental Claims	1,656,822	-	-	-	(1,656,822)
Vision Claims	194,499	-	-	-	(194,499)
County Pharmacy	179,036	1,033,354	516,677	1,550,031	1,370,995
Employee Assistance Program	23,175	1,783	891	2,674	(20,501)
Medicare Supplement - TPG Group	1,476,527	661,148	330,574	991,722	(484,805)
Total Claims	<u>\$ 34,287,846</u>	<u>\$ 9,489,501</u>	<u>\$ 4,744,750</u>	<u>\$ 14,234,251</u>	<u>\$ (20,053,595)</u>
Administration Fees & Other	988,448	1,135,044	567,522	1,702,566	714,118
Life/AD&D Premiums	370,136	-	-	-	(370,136)
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	<u>\$ 2,603,910</u>	<u>\$ 1,135,044</u>	<u>\$ 567,522</u>	<u>\$ 1,702,566</u>	<u>\$ (901,344)</u>
Total Expenses	\$ 36,891,755	\$ 10,624,545	\$ 5,312,272	\$ 15,936,817	\$ (20,954,939)
Ending Cash Balance	\$ 140,356	\$ 4,942,280.61	\$ (3,576,168)	\$ 2,842,670	\$ 2,702,316

Cash Balance-One Year Ago

\$ 1,205,849

Notes:

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

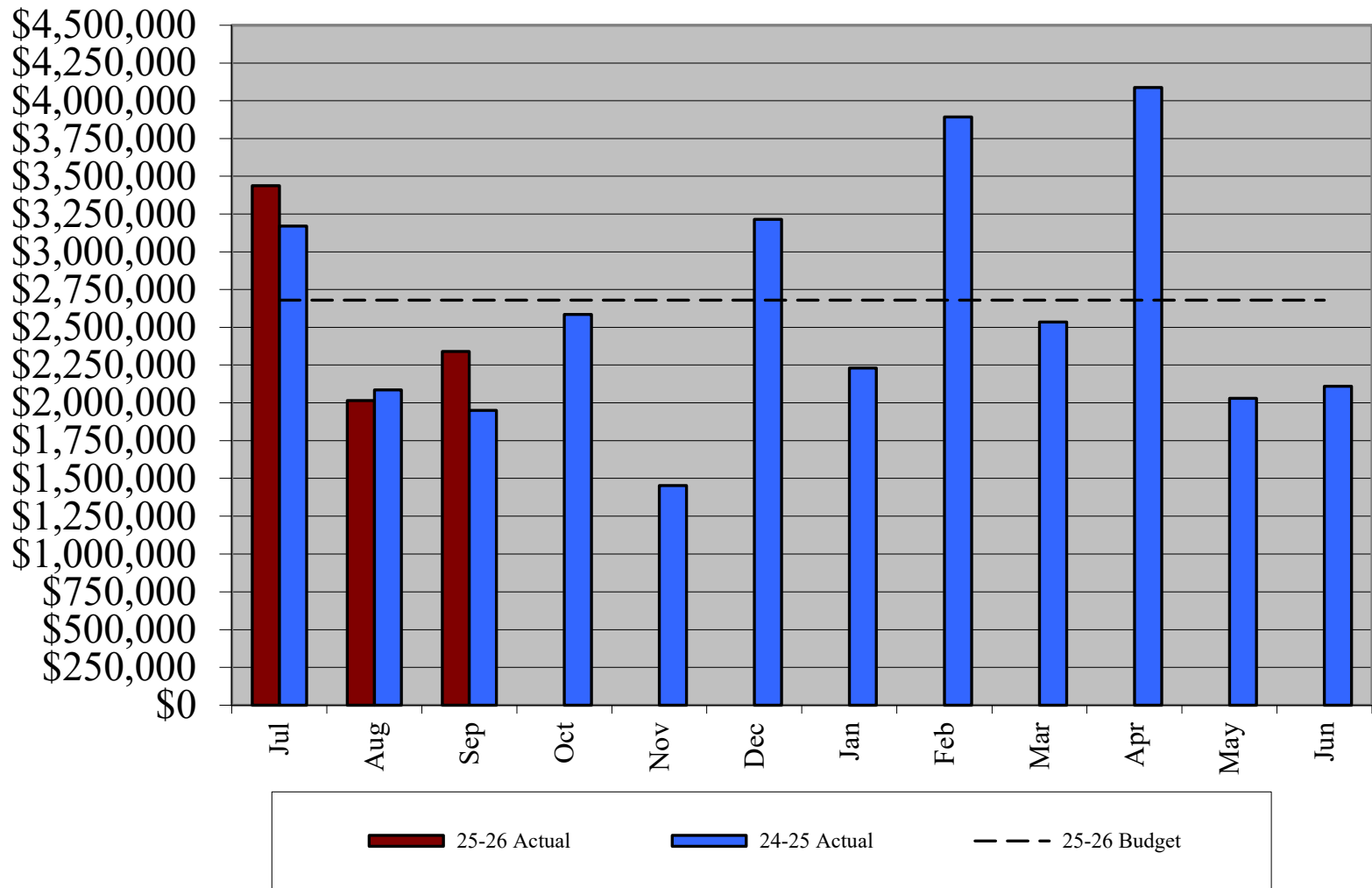
	<u>Employee 2025</u>	<u>Employer 25-26</u>
	\$159	\$932
	\$374	\$2,146

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	1,155,317.45	\$854,132	2,120,310.36 (July)
Prescription Drug Claims	\$998,392	1,185,142.10	\$444,738	1,316,804.50 (July)
Total	\$2,563,149	\$2,340,460	\$1,298,869	
	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	

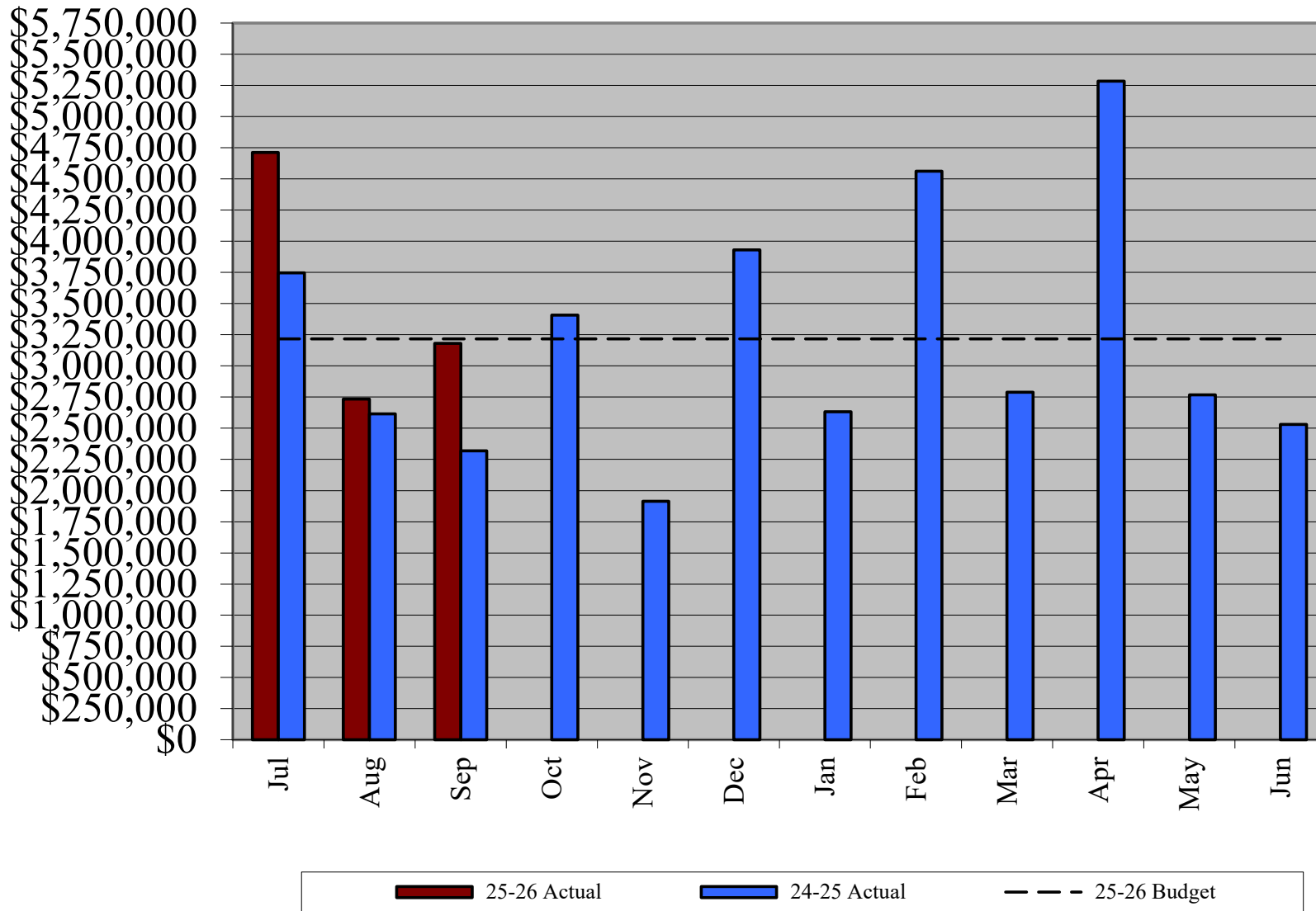
Medical & Prescription Claims



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

	Annual				September			
	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%	\$ 9,702,090	\$ 5,000,000	\$ 4,702,090	94.0%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	1,171,792	2,225,902	(1,054,110)	-47%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	1,166,777	1,051,245	115,532	11.0%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	128,123	235,021	(106,898)	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	2,045,353	300,941	1,744,411	580%
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%	106,875	-	106,875	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					2,731			
Total Resources	\$ 37,032,109	\$ 35,059,067	\$ 1,973,042	5.6%	\$ 15,566,825	\$ 9,875,192	\$ 5,688,902	57.6%
Expenses								
Medical Claims	\$ 18,777,081	\$ 17,542,278	\$ 1,234,803	7.0%	\$ 5,124,790	\$ 2,544,317	\$ 2,580,473	1.0142105
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	2,668,426	3,189,634	(521,208)	-16.3%
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%	1,033,354	44,060	989,294	2245.3%
Employee Assistance Program	23,175	21,393	1,782	8.3%	1,783	5,348	(3,565)	-66.7%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	661,148	378,478	282,670	74.7%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 34,287,846	\$ 32,406,060	\$ 1,881,786	5.8%	\$ 9,489,501	\$ 6,770,024	\$ 2,719,477	40.2%
Administration Fees & Other	988,448	970,989	17,459	1.8%	1,135,044	1,846,834	(711,790)	-38.5%
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%	\$ 1,135,044	\$ 1,907,378	\$ (772,334)	-40.5%
Total Expenses	\$ 36,891,756	\$ 35,059,067	\$ 1,832,689	5.2%	\$ 10,624,545	\$ 8,677,401	\$ 1,947,144	22.4%
Ending Cash Balance	\$ 140,356	\$ 0	\$ 140,354	35105624%	\$ 4,942,281	\$ 1,197,791	\$ 3,741,759	312.4%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
September 30, 2025

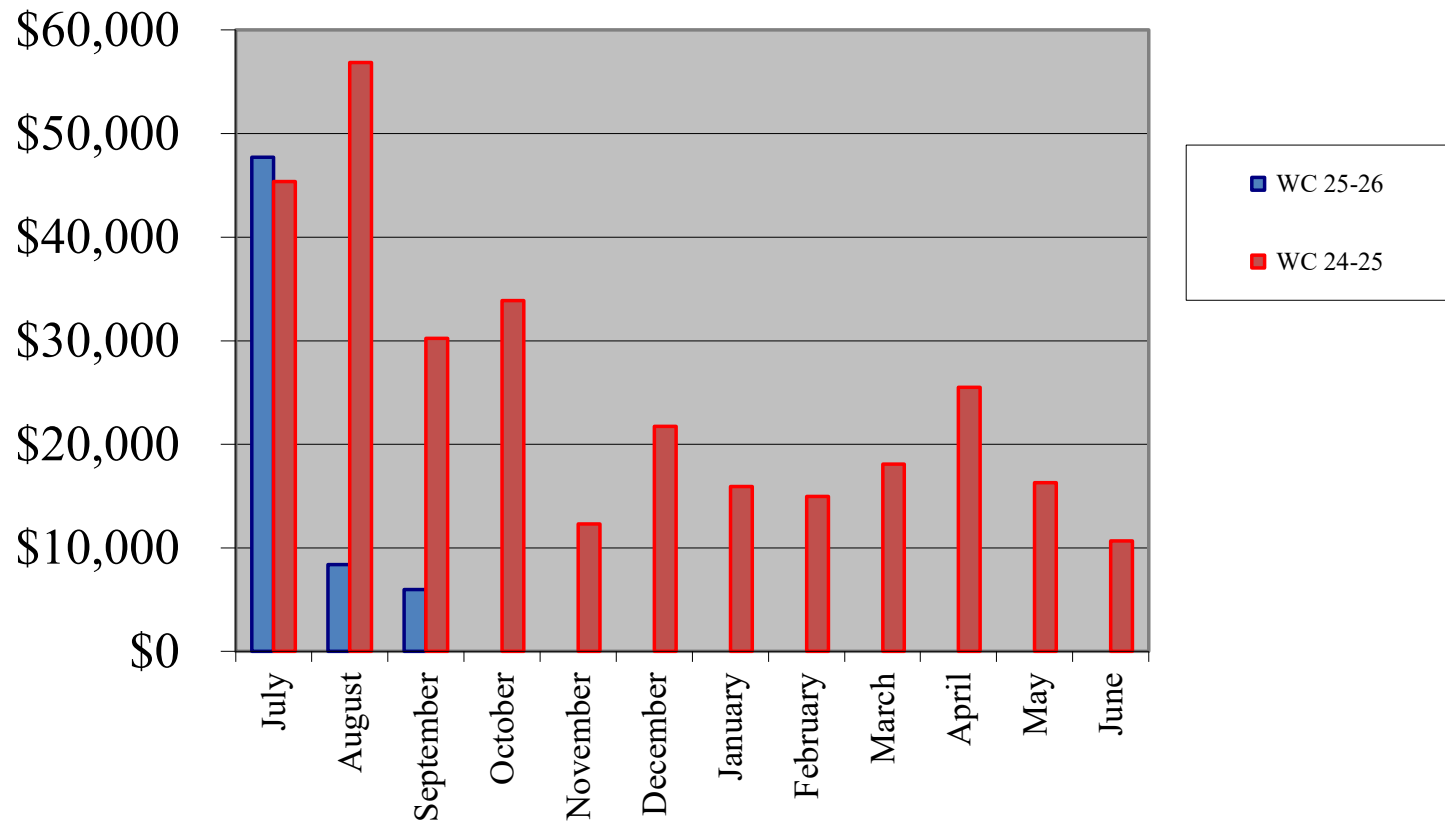
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 740,347	\$ 101,547
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	17,429	(28,887)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,400,116	\$ 757,776	\$ (642,340)
Expenditures:			
Claims	\$ 350,000	\$ 56,112	(293,888)
Stop loss/Admin Fees	272,736	219,957	(52,779)
Total Expenditures	\$ 622,736	\$ 276,070	\$ (346,666)
Ending Cash Balance	\$ 777,381	\$ 481,706	\$ (295,674)
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		\$ 1,036,172	

Workers Compensation Fund Claims



Special Revenue Funds
Status Report

Fund	Department	2025-2026 Appropriations	September 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	\$3,730,315	\$356,806	\$1,479,723	\$8,878,335	\$2,250,592	\$2,437,866	\$1,292,449	39.7%
1110	Highway Cash-Dist #2	6,972,153	279,190	1,248,499	\$7,490,996	\$5,723,654	2,439,253	4,532,900	17.9%
1110	Highway Cash-Dist #3	4,328,089	815,232	1,751,072	\$10,506,430	\$2,577,017	2,885,424	1,442,665	40.5%
1110	Highway-Turnpike Corridor		0	0	\$0	\$0			
1111	CBRI Fund	4,029,297	40,235	85,740	\$514,441	\$3,943,557	1,424,110	2,605,187	2.1%
1130	Resale Property	8,068,346	592,977	1,621,603	\$9,729,619	\$6,446,743	2,579,644	5,488,703	20.1%
1140	Treasurer Mortgage Fee	509,945	0	0	\$0	\$509,945	5,816	504,129	0.0%
1150	County Clerk Lien Fee	647,421	1,457	163,376	\$980,256	\$484,045	434,768	212,653	25.2%
1151	UCC Central Filing Fund	622,150	50,989	137,361	\$824,167	\$484,789	210,369	411,781	22.1%
1152	Records Mgmt & Preservation	1,554,831	221,974	559,300	\$3,355,803	\$995,531	710,659	844,172	36.0%
1160	Sheriff Service Fee	3,210,914	425,320	1,372,999	\$8,237,993	\$1,837,915	1,581,272	1,629,642	42.8%
1161	Sheriff Special Revenue	1,685,702	54,397	321,021	\$1,926,125	\$1,364,681	753,673	932,029	19.0%
1162	Sheriff's Grant Fund	764,858	133,649	188,752	\$1,132,512	\$576,106	393,822	371,036	24.7%
1201	Assessor Revolving Fee	140,429	0	0	\$0	\$140,429	0	140,429	0.0%
1231	Juvenile Probation Fee	44,180	0	1,500	\$9,000	\$42,680	6,500	37,680	3.4%
1233	Juvenile Grant Fund	326,858	30,335	80,185	\$481,111	\$246,673	111,779	215,079	24.5%
1240	Planning Commission Fee	600,114	30,678	88,627	\$531,763	\$511,487	329,458	270,656	14.8%
1250	Local Emergency Planning Com	9,618	0	0	\$0	\$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	587,043	8,083	12,703	\$76,215	\$574,340	19,948	567,095	2.2%
1260	Community Service Fee	109,182	3,481	15,315	\$91,893	\$93,866	44,088	65,094	14.0%
1270	Community Sentencing	161,448	0	0	\$0	\$161,448	0	161,448	0.0%
1280	Drug Court Fund	249,614	57,474	168,998	\$1,013,990	\$80,615	176,781	72,832	67.7%
1282	Mental Health Court Fund	824,636	0	0	\$0	\$824,636	8,640	815,996	0.0%
1290	Shine Program	174,387	19,600	63,795	\$382,767	\$110,592	75,400	98,987	36.6%
1300	MIS Special Revenue	163,570	6,157	19,078	\$114,468	\$144,492	26,168	137,402	11.7%
1400	Special Projects Fund-OKMDHSAS	1,522,897	0	1,223,083	\$7,338,499	\$299,814	1,447,943	74,953	80.3%
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	57,458,410	2,923,367	7,595,163	\$45,570,977	\$49,863,247	57,420,167	38,243	13.2%
Total		\$98,509,382	\$6,051,401	\$18,197,893	\$109,187,359	\$80,311,489	\$75,523,549	\$22,985,833	18.5%

Year elapsed = 25%

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

**25-26
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 102,522
Exempt Manufacturing Tax	27,906
Miscellaneous Property Tax	61
Interest Income	37,908
Total Revenue	\$ 168,396

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)	\$ -

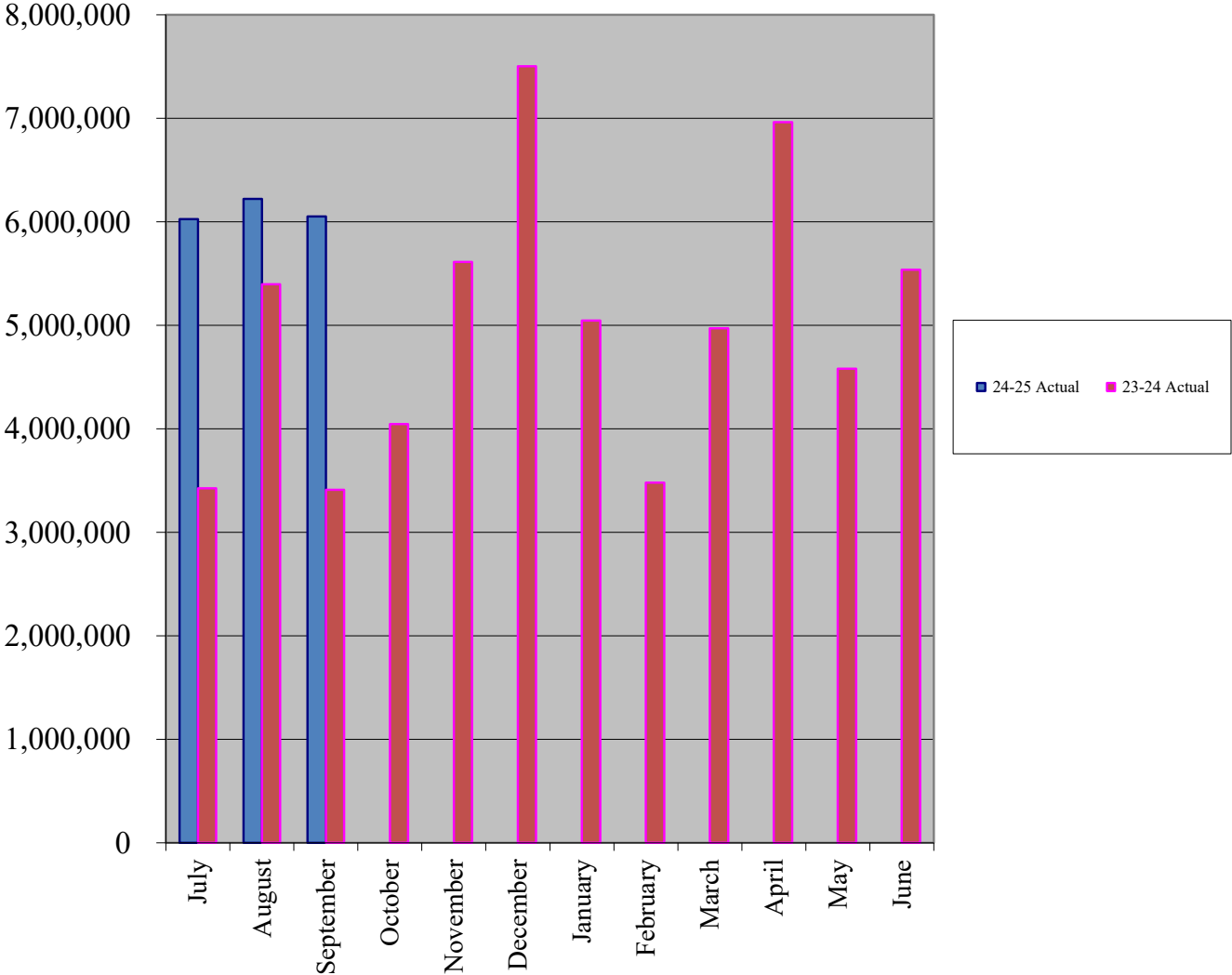
Total Expenditures

\$ -

Transfer In \$ -

Ending Cash Balance **\$ 3,784,555**

Special Revenue Actual Expenditures



Debt Service Fund Expenditures 10 Year History

