Oklahoma County
Monthly Financial Report
For Period Ending June 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

Oklahoma County
FY 2025-26 General Fund Budget

Department		(1) FY 2024-25 Budget at 6-30-25	FY 2025-26 Requests	(A) BET Items for Follow Up Discussion	(A) Salary + Benefits Increases	(B) New Positions + Health Prem	(C) Adjustments	Budget Board Adjustments	(2) FY 25-26 Adopted Budget	(3) Supplement	(4) Budget Amendments	(5) FY 25-26 Amended Budget	(6) Increase/ Decrease from FY 2024-25Budget	(7) % 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						1,908,014.00	51,537		1,959,551	$ (15,695)	-0.8%
260	BOCC HR/Health & Safety	700,504	749,123	-					749,123	19,560	850	769,533	$ 69,029	9.9%
265	Employee Benefits Department	439,221	383,587	-					383,587	11,243		394,830	$ (44,391)	-10.1%
270	IT Department	5,173,910	6,056,157						6,056,157	131,228		6,187,385	$ 1,013,475	19.6%
280	Facilities Management-Main	2,116,198	2,122,558	-					2,122,558	47,272		2,169,830	$ 53,632	2.5%
290	Facilities Mgmt - Custodial	364,000	400,400						400,400	-		400,400	$ 36,400	10.0%
300	Planning Commission	241,460	237,272						237,272	7,457		244,729	$ 3,269	1.4%
301-310	Court Services	1,510,892	1,260,903	-					1,260,903	-	230,025	1,490,928	$ (19,964)	-1.3%
518	Sheriff-Law Enforcement	12,628,030	13,127,403						13,127,403	392,584		13,519,987	$ 891,957	7.1%
525	Juvenile Detention	7,600,312	7,864,280						7,864,280	220,637		8,084,917	$ 484,605	6.4%
526	Juvenile Bureau	2,461,593	2,613,101						2,613,101	71,093		2,684,194	$ 222,601	9.0%
550	Emergency Management	759,194	854,873						854,873	14,559		869,432	$ 110,238	14.5%
610	Social Services	2,006,123	515,857						515,857	14,214		530,071	$ (1,476,052)	-73.6%
710	Free Fair	72,598	87,950						87,950	-		87,950	$ 15,352	21.1%
910	Highway - District 1	548,725	623,488	-					623,488	9,709		633,197	$ 84,472	15.4%
920	Highway - District 2	332,803	436,915	-					436,915	6,832		443,747	$ 110,944	33.3%
930	Highway - District 3	516,271	704,907	-					704,907	6,620		711,527	$ 195,256	37.8%
940	Engineer	543,026	560,822	-					560,822	15,964		576,786	$ 33,760	6.2%
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	1.8%
993	Self Insurance Supplement	-	-							-		-	$ -	0.0%
994	Capital Projects Supplement	-	-							-	100,000	100,000	$ 100,000	0.0%
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%
	Total Department Budgets	**$ 126,513,248**	**$ 127,086,241**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 127,086,240**	**$ 4,452,024**	**$ 100,000**	**$ 131,638,265**	**$ 5,125,017**	**4.1%**
Cash Transfers														
4010	Employee Benefits	$ 8,696,775	$ 9,533,863						$ 9,533,863	$ -		$ 9,533,863	$ 837,088	9.6%
4020	Workers Compensation	715,000	715,000						715,000	-		715,000	$ -	0.0%
4030	Self Insurance	430,000	430,000						430,000	-		430,000	$ -	0.0%
2010	Capital Projects	6,085,000	500,000						500,000	-		500,000	$ (5,585,000)	-91.8%
2080	Capital Projects-New Jail	5,500,000							-	-		-	$ (5,500,000)	-100.0%
5010	Defined Benefit Plan	-							-	-		-	$ -	0.0%
	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**	**$ 100,000**	**$ 142,817,128**	**$ (5,122,895)**	**-3.5%**
	Total Sources Available													
	Revenue	$ 119,338,471	$ 119,338,471	$ 119,338,471	$ 119,338,471	$ 119,338,471	$ 119,338,471	$ 119,338,471	$ 120,898,601			$ 120,898,601	$ 1,560,130	1.3%
	Fund Balance	$ 28,601,552	$ 28,601,552	$ 28,601,552	$ 28,601,552	$ 28,601,552	$ 28,601,552	$ 28,601,552	$ 17,366,502			$ 17,366,502	$ (11,235,050)	-39.3%
	Total Available Funding	**$ 147,940,023**							**$ 138,265,103**			**$ 138,265,103**	**$ (9,674,920)**	**-6.5%**

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Office of Maressa Treat, County Clerk
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Oklahoma County
FY 2025-26 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 (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	10/16/2025
995 General Fund Reserve	General Government - Criminial Justice Authority (One Time Funds)	$	(4,662,229.69)	Resolution 2026-0922 Resolution 2026-0923 Resolution 2026-0924	3/31/2026
	Total General Fund Reserve	**$**	**5,159,279.61**		

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General Fund
FY 2025-26
Budget Analysis

	25-26 Adopted Budget	25-26 Year to Date Actual	Budget to Actual Comparison	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
For Period Ending May 31, 2026					
Unreserved	$ 16,002,995	$ 31,816,741	$ 15,813,746	198.8%	
Reserved	6,236,404	4,473,628	(1,762,776)	71.7%	
Total Estimated Cash Balance	$ 22,239,399	$ 36,290,370	$ 14,050,970		
Revenue:					
Property Tax	$ 103,724,847	$ 110,718,425	$ 6,993,578	106.7%	107.4%
Charges for Services	5,283,013	5,840,041	557,028	110.5%	145.9%
Intergovernmental Revenue	12,452,983	9,543,466	(2,909,518)	76.6%	102.6%
Interest Income	5,000,000	5,361,717	361,717	107.2%	135.9%
Miscellaneous Revenue	253,289	791,457	538,167	312.5%	96.2%
Total Revenue	$ 126,714,133	$ 132,255,105	$ 5,540,972	104.4%	109.6%
Temporary Cash Transfer In			$ -		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(36,232,194)	(25,053,331)		
25-26 Expenditures	$ 131,538,264	$ 100,941,976	$ (30,596,288)	76.7%	74.4%
Prior Budget Year Expenditures	6,236,404	3,223,801	(3,012,604)	51.7%	57.8%
Total Expenditures	$ 137,774,668	$ 104,165,776	$ (33,608,891)		
Cash Balance*	**$ 0**	**$ 28,147,504**	**$ 28,147,504**		

* 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 Period Ending May 31, 2026	25-26 June Actual	24-25 June Actual	Net Change Increase (Decrease)	% of Net Change % Increase (Decrease)	25-26 Year to Date Actual	24-25 Year to Date Actual	Net Change Increase (Decrease)	% of Net Change Increase (Decrease)
Beginning Cash Balance:	$35,274,747	$ 40,589,423	$ (5,314,676)	-13.1%	$ 36,290,370	$ 33,432,835.71	$ 2,857,534	8.5%
Revenue:								
Property Tax	$ 2,724,125	$ 2,174,280	$ 549,845	25.3%	$ 110,718,425	$ 104,741,527.31	$ 5,976,898	5.7%
Charges for Services	$ 521,539	518,686	2,853	0.6%	$ 5,840,041	$ 5,870,014.11	$ (29,973)	-0.5%
Intergovernmental Revenue	$ 298,632	327,283	(28,651)	-8.8%	$ 9,543,466	$ 11,788,548.20	$ (2,245,083)	-19.0%
Interest Income	$ 269,894	790,996	(521,102)	-65.9%	$ 5,361,717	$ 8,156,353.50	$ (2,794,637)	-34.3%
Miscellaneous Revenue	$ 12,260	8,194	4,066	49.6%	$ 791,457	$ 273,766.82	$ 517,690	189.1%
Total Revenue	$ 3,826,449	$ 3,819,438	$ 7,011	0.2%	$ 132,255,105	$ 130,830,209.94	$ 1,424,895	1.1%
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	$ (4,000,000)	-	(4,000,000)		$ (36,232,194)	($31,081,647)	(5,150,547)	16.6%
25-26 Expenditures	$ 6,953,693	$ 8,158,059	$ (1,204,366)	-14.8%	$ 100,941,976	$ 94,136,960.80	$ 6,805,015	7.2%
Prior Budget Year Expenditures	$ -	-	-		$ 3,223,801	$ 2,793,635.23	430,165	15.4%
Total Expenditures	$ 6,953,693	$ 8,158,059	$ (1,204,366)	-14.8%	$ 104,165,776	$ 96,930,596.03	$ 7,235,180	7.5%
Ending Cash Balance	**$ 28,147,504**	**$ 36,250,802**	**$ (8,103,299)**	**-22.4%**	**$ 28,147,504**	**$ 36,250,802**	**$ (8,103,298)**	**-22.4%**

Note 1.) **Operating Transfers**	25-26 June Actual	24-25 June Actual	Increase (Decrease)	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
2010-Capital Projects	$ -		$ -	$ -	$ -	$ -
2080-Capital Projects-New Jail	-	-	-	-	-	-
4010-Employee Benefits	(4,000,000)	-	(4,000,000)	(36,232,194)	(31,081,647)	(5,150,547)
4020-Workers Compensation	-	-	-	-	-	-
4030-Self Insurance	-	-	-	-	$ -	-
5010-Defined Benefit Retirement	-	-	-	-	-	-
Total Operating Transfers	$ (4,000,000)	$ -	$ (4,000,000)	$ (36,232,194)	$ (31,081,647)	$ (5,150,547)

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Oklahoma County
FY 25-26 General Fund Budget Expenditures

Department	2025-2026 Adopted Budget	Budget Amendments	2025-2026 Amended Budget	June 2026 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	25/26 % Expended	Prior Year % Expended
General Government	$ 37,341,245	$ 4,661,380	42,002,625	$ 1,700,331	$ 39,739,082	$ 2,263,542	$ 41,682,100	$ 320,525	94.6%	94.7%
County Commissioners	740,155	18,641	758,796	$ 55,826	$ 725,160	33,637	725,160	33,637	95.6%	93.5%
Assessor	3,830,872	86,166	3,917,038	$ 421,844	$ 3,323,511	593,528	3,371,200	545,838	84.8%	87.9%
Assessor Revaluation	6,070,947	143,115	6,214,062	$ 532,253	$ 5,374,006	840,056	5,581,683	632,379	86.5%	87.4%
Treasurer	238,938	4,338	243,276	$ 15,997	$ 188,253	55,023	305,067	(61,791)	77.4%	83.1%
Court Clerk	10,001,192	788,592	10,789,784	$ 839,450	$ 10,018,988	770,795	10,078,103	711,681	92.9%	94.6%
County Clerk	3,032,622	80,584	3,113,205	$ 295,126	$ 2,865,960	247,246	2,968,638	144,568	92.1%	92.4%
Excise & Equalization Bds	57,457	1,694	59,151	$ 4,979	$ 25,683	33,469	29,475	29,676	43.4%	54.4%
County Audit	915,710	82,154	997,864	$ -	$ 494,793	503,071	1,196,228	(198,364)	49.6%	28.4%
District Attorney-State	376,500	-	376,500	$ 37,469	$ 340,483	36,017	373,116	3,384	90.4%	94.3%
District Attorney-County	72,498	-	72,498	$ 8,696	$ 58,256	14,242	74,384	(1,886)	80.4%	87.9%
Public Defender	71,863	-	71,863	$ 1,817	$ 39,299	32,564	75,415	(3,552)	54.7%	51.3%
Election Board	1,908,014	51,537	1,959,551	$ 184,621	$ 1,584,015	375,535	1,742,495	217,056	80.8%	92.4%
BOCC HR/Health & SAGety	749,123	20,410	769,533	$ 34,374	$ 509,792	259,741	547,653	221,880	66.2%	72.2%
Employee Benefits Dept	383,587	11,243	394,830	$ 32,347	$ 370,034	24,795	375,426	19,403	93.7%	87.7%
IT Department	6,056,157	131,229	6,187,386	$ 372,218	$ 5,411,007	776,379	5,950,533	236,853	87.5%	87.2%
Facilities Management	2,122,558	47,272	2,169,830	$ 142,806	$ 1,498,452	671,378	1,542,631	627,199	69.1%	70.0%
Facilities Mgmt-Custodial	400,400	-	400,400	$ 31,089	$ 300,068	100,332	322,686	77,714	74.9%	74.5%
Planning Commission	237,272	7,457	244,729	$ 20,291	$ 237,293	7,435	237,293	7,435	97.0%	94.8%
Court Services	1,260,903	230,025	1,490,928	$ 104,934	$ 1,288,328	202,600	1,490,928	-	86.4%	82.1%
Sheriff-Law Enforcement	13,127,403	392,584	13,519,987	$ 1,014,687	$ 13,146,655	373,332	13,154,484	365,504	97.2%	98.8%
Juvenile Detention	7,864,280	220,637	8,084,917	$ 601,825	$ 7,441,134	643,783	7,594,145	490,772	92.0%	94.5%
Juvenile Bureau	2,613,101	71,093	2,684,194	$ 183,063	$ 2,412,223	271,971	2,480,251	203,943	89.9%	89.9%
Emergency Management	854,873	14,559	869,432	$ 47,042	$ 743,980	125,452	790,593	78,839	85.6%	77.4%
Social Services	515,857	14,214	530,071	$ 42,578	$ 473,337	56,734	506,061	24,010	89.3%	76.2%
Free Fair	87,950	-	87,950	$ 106	$ 83,536	4,414	87,610	340	95.0%	95.6%
District 1	623,488	9,709	633,197	$ 25,899	$ 540,424	92,774	599,422	33,776	85.3%	90.6%
District 2	436,915	6,832	443,747	$ 39,691	$ 288,036	155,710	289,451	154,296	64.9%	83.8%
District 3	704,907	6,620	711,527	$ 115,596	$ 535,296	176,231	601,772	109,755	75.2%	99.8%
County Engineer	560,822	15,964	576,786	$ 46,735	$ 534,892	41,894	544,766	32,020	92.7%	92.8%
Economic Development	250,000	-	250,000	$ -	$ 250,000	-	250,000	-	100.0%	100.0%
Employee Benefits Supplement	15,196,483	556,848	15,753,331	$ -	$ 15,753,331	-	15,753,331	-		
Self Insurance Supplement	-	-	-	$ -	$ -	-	-	-	0.0%	0.0%
Capital Projects Supplement		100,000	100,000	$ -	$ 100,000	-	100,000	-		
Defined Benefit Supplement	-	-	-	$ -	$ -		-	-		
General Fund Reserve	8,382,149	(3,222,869)	5,159,280	$ -	$ -	5,159,280	-	5,159,280		
	$ 127,086,241	**$ 4,552,027**	**$ 131,638,267**	**$ 6,953,693**	**$ 116,695,307**	**$ 14,942,961**	**$ 121,422,099**	**$ 10,216,169**	**88.6%**	**86.7%**

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BOARD OF COUNTY COMMISSIONERS
GEENERAL FUND- GENERAL GOVERNMENT
FY 2025-26

Account	Description	25-26 Approved Budget	Outstanding Requisitions/ Encumbrances	25-26 Year to Date Actual	YTD Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits		-				
51002	Retirement Board Members	$ 1,200		$ 1,167	$ 1,167	$ 33
52010	FICA - Retirement Board Members	321		$ 193	$ 193	$ 129
52032	Retirement paid by General Fund	4,671			$ -	$ 4,671
	Total Salaries and Benefits	$ 6,192	$ -	$ 1,359	$ 1,359	$ 4,833
Utilities						
54026	Heating and Cooling (Vicinity)	$ 607,116	$ 231,714	$ 678,042	$ 909,756	$ (302,640)
54023	Electricity (OG&E)	500,000	33,081	$ 359,919	$ 393,000	$ 107,000
54024	Sewer and Water(City of OKC)	75,500	5,341	$ 73,977	$ 79,318	$ (3,818)
54022	Natural Gas(ONG)	15,000	5,526	$ 9,474	$ 15,000	$ -
	Utilities Subtotal	$ 1,197,616	$ 275,663	$ 1,121,411	$ 1,397,074	$ (199,458)
Lease-Purchase Debt						
54455	Bond Administrative Fees	4,000	$ -	-	$ -	4,000
	Lease-Purchase Debt Subtotal	$ 4,000	$ -	$ -	$ -	$ 4,000
Memberships						
54017	NACO annual membership dues	$ 15,926	$ -	$ 15,926	$ 15,926	$ -
54017	ACCO annual membership dues	9,500	$ -	$ 10,000	$ 10,000	$ (500)
54017	ACOG & COMEA annual membership dues	7,000	$ -	$ 8,499	$ 8,499	$ (1,499)
54017	CODA annual membership dues	2,400	$ -	$ 2,400	$ 2,400	$ -
	Memberships Subtotal	$ 34,826	$ -	$ 36,825	$ 36,825	$ (1,999)
Other Operating Expenditures						
54010	Pcard Improprer 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	9,940	$ 29,560	$ 39,500	$ (7,500)
54045	Metro Parking Garage-Judges parking	5,568	-	$ 5,618	$ 5,618	$ (50)
54048	Metro Parking Transponder	-	-	$ -	$ -	$ -
54102	PBA Leases-County Departments	1,323,928	-	$ 691,325	$ 691,325	$ 632,603
54103	Storage Court Clerk Building Lease	400,668	-	$ 437,760	$ 437,760	$ (37,092)
54109/54011	Postage Machine and Postage	8,850		$ 8,850	$ 8,850	$ -
54451	District Attorney Civil Division Contract	699,420	0	$ 699,420	$ 699,420	$ -
54451	Outside legal services	700,000	189,696	$ 47,709	$ 237,405	$ 462,595
54451	Bond Council	-	-	$ -	$ -	$ -
54451	Professional Services-Legal	-	-	$ -	$ -	$ -
54455	BOK Management Fees	450,000	126,604	$ 323,796	$ 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	-	$ 34,380,350	$ 34,380,350	$ -
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		$ 6,727	$ 6,727	$ 13,273
54455	BOCC Employee of the Month	3,000	-	$ -	$ -	$ 3,000
54455	ESRI	-			$ -	$ -
54455	Court Services	-	-	$ -	$ -	$ -
54455	Daily Living Centers-Senior Services Bid	163,000	39,223	$ 123,777	$ 163,000	$ -
54455	Consulting Services-Retirement Plan	22,000	-	$ -	$ -	$ 22,000
54455	Prosegur Services Group Inc	-	9,609	$ 87,243	$ 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	14,228	$ 5,773	$ 20,000	$ 5,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	5,300	588	$ 76,390	$ 76,978	$ (71,678)
	Other Operating Subtotal	$ 40,758,390	$ 565,724	$ 38,578,059	$ 39,143,783	$ 1,614,607
	Total Maintenance and Operations - 54000	$ 41,994,832	$ 841,387	$ 39,737,654	$ 40,577,682	$ 1,417,150
Capital Outlay						
55390	Copier Lease	1,600	-	1,428	1,428	172
	Total Capital Outlay - 55000	$ 1,600	$ -	$ 1,428	$ 1,428	$ 172
	Grand Total - General Government	**$ 42,002,625**	**$ 841,387**	**$ 39,739,082.49**	**$ 40,580,470**	**$ 1,422,155**

Employee Benefits Fund Status
FY 2025-26

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	$ 200,000	$ 1,219,307		$ 1,219,307	$ 1,019,307
Transfers In	$ 9,533,863	$ 14,033,863	$ 4,500,000	$ 18,533,863	$ 9,000,000
Employee/Retiree/Cobra Premiums	4,086,957	4,507,738	(458,748)	$ 4,048,990	$ (37,967)
Employer Premiums	21,593,388	20,491,803	4,098,361	$ 24,590,164	$ 2,996,776
Stop Loss Reimb	235,021	331,523		$ 331,523	$ 96,502
Rx Rebates	2,844,674	8,672,985	5,828,311	$ 14,501,296	$ 11,656,622
ARPA/Cares Reimb	-	37,055	37,055	$ 74,110	$ 74,110
Refunds/Rebates/Interest	100,000	308,704	61,741	$ 370,445	$ 270,445
County Pharmacy Revenue		39,398			
Total Resources	**$ 38,593,905**	**$ 49,642,376**	**$ 14,066,719**	**$ 63,669,697**	**$ 25,075,794**
Expenses					
Medical Claims	$ 19,482,000	$ 21,965,622	$ 4,393,124	$ 26,358,747	$ 6,876,747
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	12,678,795	13,756,963	2,751,393	16,508,355	3,829,560
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440		-	-	(189,440)
County Pharmacy	-	5,193,169	1,038,634	6,231,802	6,231,802
Employee Assistance Program	21,993	18,427	3,685	22,113	120
Medicare Supplement - TPG Group	1,978,228	1,952,161	390,432	2,342,593	364,365
Total Claims	$ 36,208,410	$ 42,886,342	$ 8,577,268	$ 51,463,610	$ 15,255,200
Administration Fees & Other	979,577	4,216,257	843,251	5,059,509	4,079,932
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	$ 2,385,496	$ 4,216,257	$ 843,251	$ 5,059,509	$ 2,674,013
Total Expenses	**$ 38,593,905**	**$ 47,102,599**	**$ 9,420,520**	**$ 56,523,119**	**$ 17,929,213**
			-	-	-
Ending Cash Balance	**$ -**	**$ 2,539,776.92**	**$ 4,646,200**	**$ 7,146,578**	**$ 7,146,580**
Cash Balance-One Year Ago		$ 1,219,307			

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

Employee 2025	Employer 25-26
$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.

FY 25-26	**Monthly Budget**	**This Month**	**YTD Avg**	**High Month**	
Medical Claims	$1,623,500	1,605,599.72	$366,094	$ 2,434,876.79	(April)
Prescription Drug Claims	$1,056,566	1,288,339.79	$229,283	2,049,167.52	(April)
Total	$2,680,066	$2,893,940	$595,376		

Prior Year 24-25 Comparison	**24/25 Monthly Budget**	**This Month**	**24/25 Avg**	**24/25 High Month**	
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)
Total	$2,044,701	$4,087,053	$2,611,814		

Employee Benefits Fund - Prior Year Comparisons FY 2025-26								
	Annual FY 25-26 Estimates	**Annual FY 24-25 Actuals**	**Net Change Inc (Dec)**	**% of Net Change Increase (Decrease)**	**FY 25-26 YTD Actuals**	**FY 24-25 YTD Actuals**	**Net Change Inc (Dec)**	**% of Net Change Increase (Decrease)**
Resources								
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%	$ 14,033,863	$ 24,186,647	$ (10,152,784)	-42.0%
Employer Premiums	21,593,388	5,546,532	16,046,856	289.3%	4,507,738	5,546,532	(1,038,794)	-19%
Employee/Retiree/Cobra Premiums	4,086,957	4,226,564	(139,607)	-3.3%	20,491,803	4,226,564	16,265,239	384.8%
Stop Loss Reimb	235,021	290,299	(55,278)	-19.0%	331,523	290,299	41,224	
Rx Rebates	2,844,674	4,026,176	(1,181,502)	-29.3%	8,672,985	4,026,176	4,646,809	115%
Refunds/Rebates/Subsidy	100,000	290,951	(190,951)	-65.6%	37,055	290,951	(253,896)	-87.3%
ARPA Reimbursements	-	145,916	(145,916)	-100.0%	308,704	145,916	162,788	111.6%
Interest Income	-	-	-		0	-	-	
County Pharmacy Revenue					39,398	-	39,398	
Total Resources	**$ 38,593,903**	**$ 39,710,312**	**$ (1,116,409)**	**-2.8%**	**$ 49,642,376**	**$ 39,710,312**	**$ 9,932,064**	**25.0%**
Expenses								
Medical Claims	$ 19,482,000	$ 18,713,816	$ 768,184	4.1%	$ 21,965,622	$18,713,816	$ 3,251,806	17.4%
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	12,627,958	50,837	0.4%	13,756,963	12,627,958	1,129,005	8.9%
Dental Claims	1,857,954	1,931,682	(73,728)	-3.8%	-	1,931,682	(1,931,682)	-100.0%
Vision Claims	189,440	193,277	(3,837)	-2.0%		193,277	(193,277)	-100.0%
County Pharmacy	-	721,212	(721,212)	-100.0%	5,193,169	721,212	4,471,957	620.1%
Employee Assistance Program	21,993	23,775	(1,782)	-7.5%	18,427	23,775	(5,348)	-22.5%
Medicare Supplement	1,978,228	1,557,443	420,785	27.0%	1,952,161	1,557,442	394,719	25.3%
Total Claims	$ 36,208,410	$ 35,769,163	$ 439,247	**1.2%**	$ 42,886,342	$35,769,162	$ 7,117,180	**19.9%**
Administration Fees & Other	979,577	1,719,295	(739,718)	-43.0%	4,216,257	1,719,295	2,496,962	145.2%
Life/AD&D Premiums	367,638	1,002,547	(634,909)	-63.3%	-	1,002,547	(1,002,547)	-100.0%
Stop Loss Premiums	1,038,281	-	1,038,281		-	-	-	
Total Admin/Premiums	$ 2,385,496	$ 2,721,842	$ (336,346)	**-12.4%**	$ 4,216,257	$ 2,721,842	$ 1,494,415	54.9%
Total Expenses	**$ 38,593,906**	**$ 38,491,005**	**$ 102,901**	**0.3%**	**$ 47,102,599**	**$ 38,491,004**	**$ 8,611,595**	**22.4%**
			-		-	-	-	
Ending Cash Balance	**$ -**	**$ 1,219,308**	**$ (1,219,308)**	**-100%**	**$ 2,539,777**	**$ 1,219,308**	**$ 1,320,469**	**108.3%**

Prepared by: OK County Clerk Finance Department
Accounting and Compliance Team
Office of Maressa Treat, County Clerk
June 2026 Monthly Financial Report

Prepared by: Brooke Smith
Reviewed by:Albert Rodriguez
Received by: Budget Board 07/16/2026

Worker's Compensation and Self Insurance Funds
Financial Summary

	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	21,412	(24,904)
Transfers/Supplements	715,000	715,000	-
Stale dated Checks	-	10	10
Total Sources	$ 1,400,116	$ 1,476,768	$ 76,652
Expenditures:			
Claims	$ 350,000	$ 268,197	(81,803)
Stop loss/Admin Fees	272,736	267,055	(5,681)
Total Expenditures	$ 622,736	$ 535,252	$ (87,484)
Ending Cash Balance	**$ 777,381**	**$ 941,516**	**$ 164,136**
Cash Balance-One Year Ago		**$ 740,347**	

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	$ 1,862,579	$ 930,401
Expenditures:			
Tort Claims	$ 26,259	$ 30,000	$ 3,741
Supportive Services	276,827	3,574	(273,253)
Total Expenditures	$ 303,086	$ 33,574	$ (269,512)
Ending Cash Balance	**$ 629,092**	**$ 1,829,005**	**$ 1,199,913**
Cash Balance-One Year Ago		**$ 1,432,579**	

Capital Projects Budget Detail FY 2025-2026

Ongoing Projects:	Project #	Date Approved by BB	Amended FY25-26 Budget	Actual FY25-26 Expense	Outstanding Encumbrances	Available
Facilities						
Facilities Annex						
Annex carpet	C0046	7/1/2025	$ 50,000.00		$ -	$ 50,000.00
Courtyards landscaping/sidewalk replace	C0056		$ 14,370.91	$ 6,425.00	$ 4,200.00	$ 3,745.91
Assessor Space Recoganization	C0084	10/24/2024	$ 100,000.00	$ 24,925.00	$ 43,673.40	$ 31,401.60
Juvenile						
Juvenile Courtrooms	C0086	10/2/2024	$ 2,640,000.00			$ 2,640,000.00
Juvenile Justice Chiller 2026	C00093	6/18/2026	$ 900,000.00		$ 900,000.00	$ -
Courthouse						
Courthouse Carpet	C0047		$ 3,550.00	$ 3,550.00		$ -
Courthouse 11th floor stairwell / Egress	C0073	9/21/2023	$ 410,713.34	$ 410,713.34	$ -	$ (0.00)
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	$ 352.80	$ 352.80		$ (0.00)
Courthouse Security Improvement	C0080	9/27/2023	$ -			$ -
Detention Center Heat & Air	C0081		$ 36,097.50	$ 36,095.00	$ 2.50	$ -
Courthouse Improvements MOU	C0085	10/2/2024	$ 250,000.00	$ 175,435.45	$ 21,766.40	$ 52,798.15
Alley Guard Shack Repair	C0087	6/18/2025	$ 27,146.00	$ 18,811.85	$ 6,630.00	$ 1,704.15
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
4th Floor Asbestos Removal	C00091	5/21/2026	$ 1,500,000.00		$ 54,090.00	$ 1,445,910.00
4th Floor Phase One	C00092	5/21/2026	$ 260,000.00		$ 6,840.00	$ 253,160.00
Insurance Deductible						
Insurance deductible and depreciation		7/1/2025	$ 100,000.00			$ 100,000.00
						$ -
Capital Projects- As Needed						
Capital Projects- As Needed		7/1/2025	$ 300,000.00		$ -	$ 300,000.00
Total Ongoing Budgeted Capital Projects			**$ 9,509,625.94**	**$ 958,174.85**	**$ 1,121,795.73**	**$ 7,429,655.36**
Unallocated Funds			$ 1,716,897.41			$ 1,716,897.41
			$ 11,226,523.35	**$ 958,174.85**	**$ 1,121,795.73**	**$ 9,146,552.77**

Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY25-26 Expense	Project Expense To Date	Available
TIF Projects:						
TIF-Annex -319	6/11/2013	$ 5,652,842	$ 214,748	$ 193,808	$ 5,333,026	105,068
20103190						-
TIF-Revolving -323	7/21/2016	$ 4,854,084	$ 123,471	$ 18,488	$ 3,488,653	1,241,960
20103230						-
TIF-2A-324	10/17/2022	3,202,431.00	1,017,919.55	1,032,207.45	1,032,207.45	1,152,304
20103240						
Total Capital Projects		**$ 13,709,357**	**$ 10,865,764**	**$ 2,202,678**	**$ 10,975,682**	**$ 11,645,885**

Oklahoma County FY25-26 Special Revenue Funds

Fund	Department	2025-2026 Appropriations	June 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	$8,134,659	$1,346,299	$6,522,402	$6,522,402	$1,612,258	$7,077,775	$1,056,884	80.2%
1110	Highway Cash-Dist #2	10,897,861	187,551	3,823,485	$3,823,485	$7,074,376	4,455,713	6,442,148	35.1%
1110	Highway Cash-Dist #3	11,594,605	770,881	8,587,921	$8,587,921	$3,006,684	9,232,404	2,362,201	74.1%
1110	Highway-Turnpike Corridor	$0	$0	$0	$0	$0	$0	$0	0%
1111	CBRI Fund	4,953,321	10,498	216,238	$216,238	$4,737,083	2,224,332	2,728,989	4.4%
1130	Resale Property	8,068,346	421,301	6,068,271	$6,068,271	$2,000,076	6,384,405	1,683,941	75.2%
1140	Treasurer Mortgage Fee	679,245	0	0	$0	$679,245	0	679,245	0.0%
1150	County Clerk Lien Fee	1,042,462	5,332	923,184	$923,184	$119,278	1,011,795	30,667	88.6%
1151	UCC Central Filing Fund	1,195,542	29,241	503,174	$503,174	$692,369	629,972	565,571	42.1%
1152	Records Mgmt & Preservation	3,067,079	13,594	2,035,178	$2,035,178	$1,031,901	2,113,493	953,586	66.4%
1160	Sheriff Service Fee	7,120,814	469,146	5,177,158	$5,177,158	$1,943,656	5,374,065	1,746,749	72.7%
1161	Sheriff Special Revenue	2,519,484	147,049	1,279,812	$1,279,812	$1,239,672	1,510,170	1,009,314	50.8%
1162	Sheriff's Grant Fund	1,679,665	119,207	832,295	$832,295	$847,370	1,010,918	668,747	49.6%
1201	Assessor Revolving Fee	151,117	0	18,825	$18,825	$132,292	18,825	132,292	12.5%
1231	Juvenile Probation Fee	86,219	0	4,500	$4,500	$81,719	10,500	75,719	5.2%
1233	Juvenile Grant Fund	647,388	27,790	380,661	$380,661	$266,726	396,714	250,674	58.8%
1240	Planning Commission Fee	880,945	34,216	397,795	$397,795	$483,150	623,007	257,939	45.2%
1250	Local Emergency Planning Com	9,618	0	0	$0	$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	632,223	11,015	294,076	$294,076	$338,147	304,832	327,391	46.5%
1260	Community Service Fee	190,052	4,814	48,099	$48,099	$141,954	54,588	135,464	25.3%
1270	Community Sentencing	161,448	0	0	$0	$161,448	0	161,448	0.0%
1280	Drug Court Fund	881,797	71,817	688,761	$688,761	$193,036	695,283	186,514	78.1%
1282	Mental Health Court Fund	25,589	0	0	$0	$25,589	8,640	16,949	0.0%
1290	Shine Program	585,505	17,256	247,964	$247,964	$337,541	255,222	330,284	42.4%
1300	MIS Special Revenue	163,666	5,687	69,259	$69,259	$94,407	77,609	86,057	42.3%
1400	Special Projects Fund-OKMDHSAS	4,699,763	1,035,366	3,934,700	$3,934,700	$765,063	4,509,286	190,477	83.7%
1405	Emergency Rental Assist	0	0	0	$0	$0	0	0	0.0%
1410	Election Bd-CTCl-Covid 19	12,978	0	0	$0	$12,978	0	12,978	0.0%
1415	American Rescue Plan 2021	59,243,615	2,633,500	39,859,799	$39,859,799	$19,383,817	59,167,123	76,492	67.3%
Total		**$129,325,007**	**$7,361,561**	**$81,913,556**	**$81,913,556**	**$47,411,451**	**$107,146,671**	**$22,178,336**	**63.3%**

Year elapsed = 100%

Prepared by: OK County Clerk Finance Department
Accounting and Compliance Team
Office of Maressa Treat, County Clerk
June 2026 Monthly Financial Report

Prepared by: Brooke Smith
Reviewed by:Albert Rodriguez
Received by: Budget Board 07/16/2026

Debt Service Fund
FY 2025-2026 Status Report

	25-26 YTD Actual
Beginning Cash Balance	**$3,616,159**
Revenue:	
For Period Ending June 30, 2026	$ 8,816,777
Exempt Manufacturing Tax	54,808
Miscellaneous Property Tax	34,108
Interest Income	339,260
Misc County Sinking	8,775,007
Total Revenue	**$ 18,019,961**
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	$ (5,000,000)
Interest	(1,537,500)
Total Paid YTD	$ (6,537,500)
2025 GO Bonds- Jail	
Principal	$ -
Interest	-
Total Paid YTD	$ -
Total Bonds Combined	
Principal	$ (5,000,000)
Interest	(1,537,500)
Total Bond Payments YTD	**$ (6,537,500)**
Judgments	
Principal	$ (1,364,279)
Interest	(178,337)
Total Judgment Payments YTD	**$ (1,542,616)**
Total Expenditures	**$ (8,080,116)**
Transfer In	$ -
Ending Cash Balance	**$ 13,556,004**

Bonds	Original Balance	Payments to Date	Outstanding Balance
2008 GO Bonds (GM Plant)			
Principal	$ -	$ -	$ -
Interest	-	-	-
Total Paid YTD	$ -	$ -	$ -
2014 GO Bonds- BNSF			
Principal	$ -	$ -	$ -
Interest	-	-	-
Total Paid YTD	$ -	$ -	$ -
2023 GO Bonds- Jail			
Principal	$ 45,000,000	$ (10,000,000)	$ 35,000,000
Interest	10,225,000	(5,012,500)	5,212,500
Total Paid YTD	$ 55,225,000	$ (15,012,500)	$ 40,212,500
2025 GO Bonds- Jail			
Principal	$ 215,000,000	$ -	$ 215,000,000
Interest	101,642,500	-	101,642,500
Total Paid YTD	$ 316,642,500	$ -	$ 316,642,500
Total Bonds Combined			
Principal	$ 260,000,000	$ (10,000,000)	$ 250,000,000
Interest	111,867,500	(5,012,500)	106,855,000
Total Bond Payments YTD	**$ 371,867,500**	**$ (15,012,500)**	**$ 356,855,000**

Judgments	Principal Balance at 6-30-25	Payments YTD	Principal Balance
Principal	$ 1,810,225	$ (1,810,225)	$ -
Interest			
Total Judgment Payments YTD	**$ 1,810,225**	**$ (1,810,225)**	**$ -**