

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 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 2025-2026 General Fund Budget

(1)			(A)	(A)	(B)	(C)	(2)	(3)	(4)	(5)	(6)	(7)		
	FY 2024-25 Budget at 6-30-25	FY 2025-26 Requests	BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	Adjustments	Budget Board Adjustments	FY 25-26 Adopted Budget	Supplement	Budget Amendments	FY 25-26 Amended Budget	Increase/ Decrease from FY 2024- 25Budget	% Increase (Decrease)	
110	General Government	\$ 37,153,380	\$ 37,341,245					37,341,245	\$ -		\$ 37,341,245	\$ 187,865	0.5%	
120	Commissioners	592,188	740,155	-				740,155	18,640		758,795	\$ 166,607	28.1%	
130	Assessor	3,628,872	3,830,872	-				3,830,872	86,167		3,917,039	\$ 288,368	7.9%	
140	Assessor Revaluation	5,966,675	6,070,947	-				6,070,947	143,115		6,214,062	\$ 247,387	4.1%	
150	Treasurer	576,677	238,938	-				238,938	4,337		243,275	\$ (33,401)	-5.8%	
160	Court Clerk	9,932,478	10,001,192	-				10,001,192	363,592	425,000	10,789,784	\$ 857,305	8.6%	
170	County Clerk	2,873,256	3,032,622	-				3,032,622	80,584		3,113,205	\$ 239,949	8.4%	
180	Excise and Equalization	47,447	57,457	-				57,457	1,694		59,151	\$ 11,704	24.7%	
190	County Audit	944,833	915,710	-				915,710	82,154		997,864	\$ 53,031	5.6%	
200	District Attorney - State	350,000	376,500	-				376,500	-		376,500	\$ 26,500	7.6%	
210	District Attorney - County	71,898	72,498	-				72,498	-		72,498	\$ 600	0.8%	
230	Public Defender	71,863	71,863	-				71,863	-		71,863	\$ -	0.0%	
250	Election Board	1,975,246	1,908,014	-				1,908,014	51,537		1,959,551	\$ (15,695)	-2.2%	
260	BOCC HR/Health & Safety	700,504	749,123	-				749,123	19,560		768,683	\$ 68,179	15.5%	
265	Employee Benefits Department	439,221	383,587	-				383,587	11,243		394,830	\$ (44,391)	N/A	
270	IT Department	5,173,910	6,056,157	-				6,056,157	131,228		6,187,385	\$ 1,013,475	47.9%	
280	Facilities Management-Main	2,116,198	2,122,558	-				2,122,558	47,272		2,169,830	\$ 53,632	14.7%	
290	Facilities Mgmt - Custodial	364,000	400,400	-				400,400	-		400,400	\$ 36,400	15.1%	
300	Planning Commission	241,460	237,272	-				237,272	7,457		244,729	\$ 3,269	0.2%	
310	Court Services301	1,510,892	1,260,903	-				1,260,903	-	230,025	1,490,928	\$ (19,964)	-0.2%	
518	Sheriff-Law Enforcement	12,628,030	13,127,403	-				13,127,403	392,584		13,519,987	\$ 891,957	11.7%	
525	Juvenile Detention	7,600,312	7,864,280	-				7,864,280	220,637		8,084,917	\$ 484,605	19.7%	
526	Juvenile Bureau	2,461,593	2,613,101	-				2,613,101	71,093		2,684,194	\$ 222,601	29.3%	
550	Emergency Management	759,194	854,873	-				854,873	14,559		869,432	\$ 110,238	5.5%	
610	Social Services	2,006,123	515,857	-				515,857	14,214		530,071	\$ (1,476,052)	-203.2%	
710	Free Fair	72,598	87,950	-				87,950	-		87,950	\$ 15,352	2.8%	
910	Highway - District 1	548,725	623,488	-				623,488	9,709		633,197	\$ 84,472	25.4%	
920	Highway - District 2	332,803	436,915	-				436,915	6,832		443,747	\$ 110,944	21.5%	
930	Highway - District 3	516,271	704,907	-				704,907	6,620		711,527	\$ 195,256	36.0%	
940	Engineer	543,026	560,822	-				560,822	15,964		576,786	\$ 33,760	13.5%	
950	Economic Development	250,000	250,000	-				250,000	-		250,000	\$ -	0.0%	
991	Employee Benefits Supplement	15,476,089	15,196,483	-				15,196,483	556,848		15,753,331	\$ 277,242		
993	Self Insurance Supplement	-	-	-				-	-	100,000	100,000	\$ -	#DIV/0!	
994	994 Capital Projects Supplemen	-	-	-				-	-	-	-	\$ -	#DIV/0!	
995	Reserve	8,587,687	8,382,149	-				-	8,382,149	2,094,385	(755,025)	\$ 9,821,509	\$ 1,233,822	14.4%
	Total Department Budgets	\$ 126,513,248	\$ 127,086,241	\$ -	\$ -	\$ -	\$ -	\$ 127,086,240	\$ 4,452,024	\$ 0	\$ 131,638,265	\$ 5,125,017	4.1%	
Cash Transfers														
4010	Employee Benefits	\$ 8,696,775	\$ 9,533,863					\$ 9,533,863	\$ -		\$ 9,533,863	\$ 837,088	9.6%	
4020	Workers Compensation	715,000	715,000					715,000	-		715,000	\$ -	0.0%	
4030	Self Insurance	430,000	430,000					430,000	-		430,000	\$ -	0.0%	
2010	Capital Projects	6,085,000	500,000					500,000	-		500,000	\$ (5,585,000)	-91.8%	
2080	Capital Projects-New Jail	5,500,000	-					-	-		-	\$ (5,500,000)	-100.0%	
5010	Defined Benefit Plan	-	-					-	-		-	\$ -		
	Total Transfers	\$ 21,426,775	\$ 11,178,863	\$ -	\$ -	\$ -	\$ -	\$ 11,178,863	\$ -	\$ -	\$ 11,178,863	\$ (10,247,912)	-47.8%	
	Total	\$ 147,940,023	\$ 138,265,104	\$ -	\$ -	\$ -	\$ -	\$ 138,265,103	\$ 4,452,024	\$ 0	\$ 142,817,128	\$ (5,122,895)	-3.5%	
Total Sources Available														
	Revenue	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 119,338,471	\$ 120,898,601		\$ 120,898,601	\$ 1,560,130	1.3%	
	Fund Balance	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 28,601,552	\$ 17,366,502		\$ 17,366,502	\$ (11,235,050)	-39.3%	
	Total Available Funding	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 147,940,023	\$ 138,265,103		\$ 138,265,103	\$ (9,674,920)	-6.5%	

Oklahoma County
FY 2025-2026 General Fund Reserve

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Resolution #</u>	<u>Date</u>
995 General Fund Reserve	General Fund Reserve Balance	\$ 8,382,149.00	Adopted Budget	5/23/2024
995 General Fund Reserve	Court Services	\$ (230,024.70)	Resolution 2025-268:	7/1/2025
995 General Fund Reserve	Supplemental Budget - Approved 09-18-2025	\$ 2,094,385.00		9/19/2025
995 General Fund Reserve	Court Clerk 5th Floor Project	\$ (425,000.00)	2025-3669	10/16/2025

Total General Fund Reserve

\$ 9,821,509.30

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

	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	\$ 87,839,906	\$ (15,884,942)	84.7%	88.3%
Charges for Services	5,283,013	3,535,869	(1,747,144)	66.9%	61.8%
Intergovernmental Revenue	12,452,983	7,942,427	(4,510,556)	63.8%	83.6%
Interest Income	5,000,000	2,947,117	(2,052,883)	58.9%	135.3%
Miscellaneous Revenue	253,289	590,059	336,770	233.0%	227.8%
Total Revenue	\$ 126,714,133	\$ 102,855,379	\$ (23,858,754)	81.2%	88.1%
Temporary Cash Transfer In		\$ 22,000,000	\$ 22,000,000		
Temporary Cash Transfer Out	-	(22,000,000)	(22,000,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(14,833,863)	(3,655,000)		
25-26 Expenditures	\$ 131,538,264	\$ 58,314,216	\$ (73,224,047)	44.3%	62.0%
Prior Budget Year Expenditures	6,236,404	3,115,954	(3,120,450)	50.0%	77.0%
Total Expenditures	\$ 137,774,668	\$ 61,430,170	\$ (76,344,497)		
Cash Balance*	\$ 0	\$ 62,881,715	\$ 62,881,714		

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

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

	For the Month Ending January, 2026			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	January Actual	January Actual		
Beginning Cash Balance:	\$ 50,555,513	\$ 15,675,835	\$ 34,879,678	222.5%
Revenue:				
Property Tax	\$ 46,641,660	\$ 38,675,967	\$ 7,965,693	20.6%
Charges for Services	\$ 569,135	395,415	173,720	43.9%
Intergovernmental Revenue	\$ 309,497	2,517,475	(2,207,978)	-87.7%
Interest Income	\$ 588,791	461,781	127,010	27.5%
Miscellaneous Revenue	\$ 8,773	211,295	(202,522)	-95.8%
Total Revenue	\$ 48,117,857	\$ 42,261,934	\$ 5,855,923	13.9%
Temporary Cash Transfers In			\$ -	
Temporary Cash Transfer Out	\$ (22,000,000)	(30,000,000)	8,000,000	
Operating Transfers In			-	
Operating Transfers Out	\$ (5,300,000)	(6,120,000)	820,000	
25-26 Expenditures	\$ 8,484,756	\$ 9,639,955	\$ (1,155,199)	-12.0%
Prior Budget Year Expenditures	\$ 6,899	3,529	3,370	
Total Expenditures	\$ 8,491,655	\$ 7,939,704	\$ (1,151,829)	-14.5%
Ending Cash Balance	\$ 62,881,715	\$ 13,878,066	\$ 49,003,649	353.1%

	For the Year to Date Period Ending December, 2025			
	25-26	24-25	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
	\$ 87,839,905.57	\$ 42,164,265	\$ 45,675,640	108.3%
	\$ 3,535,868.95	3,061,640	474,229	15.5%
	\$ 7,942,427.48	8,798,930	(856,503)	-9.7%
	\$ 2,947,117.27	3,454,079	(506,962)	-14.7%
	\$ 590,059.46	396,984	193,075	48.6%
	\$ 102,855,378.73	\$ 57,875,899	\$ 44,979,479	77.7%
	\$ 22,000,000	\$ 24,500,000	\$ (2,500,000)	
			-	
	(14,833,863)	(17,620,150)	2,786,287	-15.8%
	\$ 58,314,216.32	\$ 46,845,459	\$ 11,468,757	24.5%
	\$ 3,115,954.01	2,713,120	402,834	14.8%
	\$ 61,430,170.33	\$ 49,558,579	\$ 11,871,591	24.0%
	\$ 84,881,714.90	\$ 48,630,006	\$ 36,251,709	74.5%

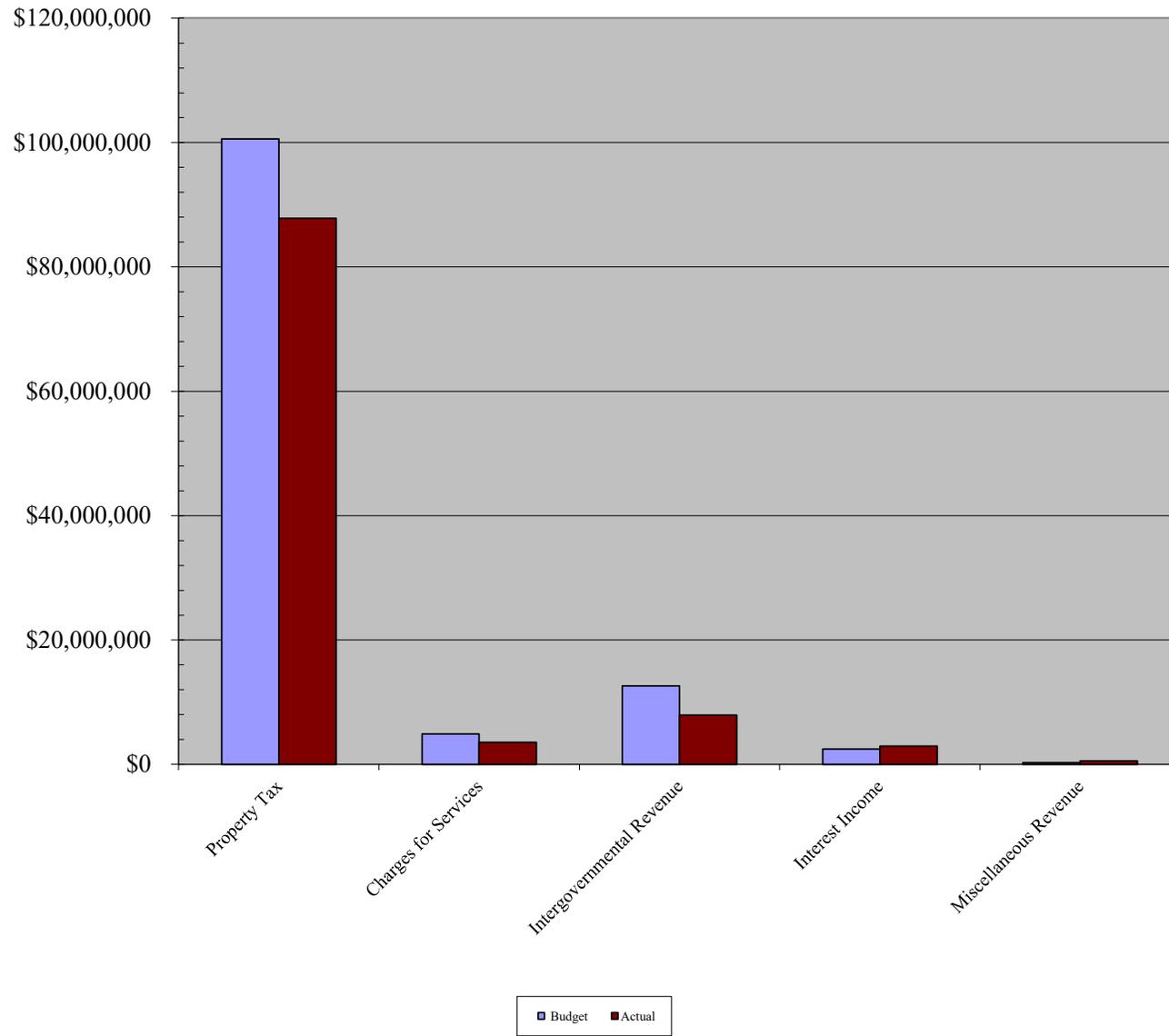
Note 1.)

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 January Actual	24-25 December Actual	Increase (Decrease)
	\$ (5,300,000)	\$ (5,300,000)	\$ -
		(3,500,000)	3,500,000
	-	(1,705,000)	1,705,000
		(715,000)	715,000
		(200,000)	200,000
	-	715,000	(715,000)
	\$ (5,300,000)	\$ (5,405,000)	

	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(14,833,863)	(17,620,150)	2,786,287
	-	-	-
	-	\$ -	-
	-	-	-
	\$ (14,833,863)	\$ (17,620,150)	\$ 2,786,287

**25-26 General Fund Budget to Actual Revenue
at January 31, 2026**

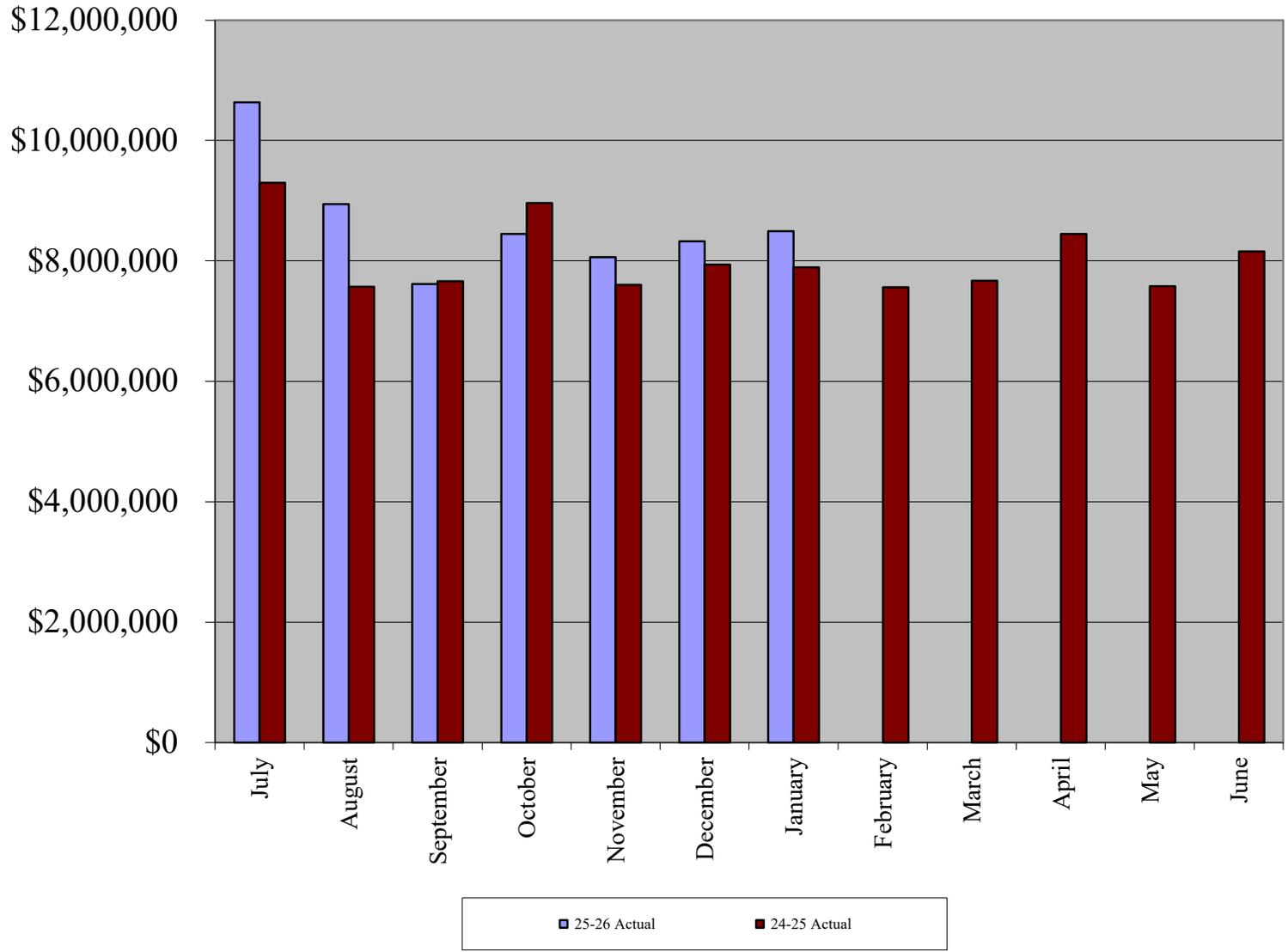


FY 2025-2026 General Fund Expenditures
Status Report

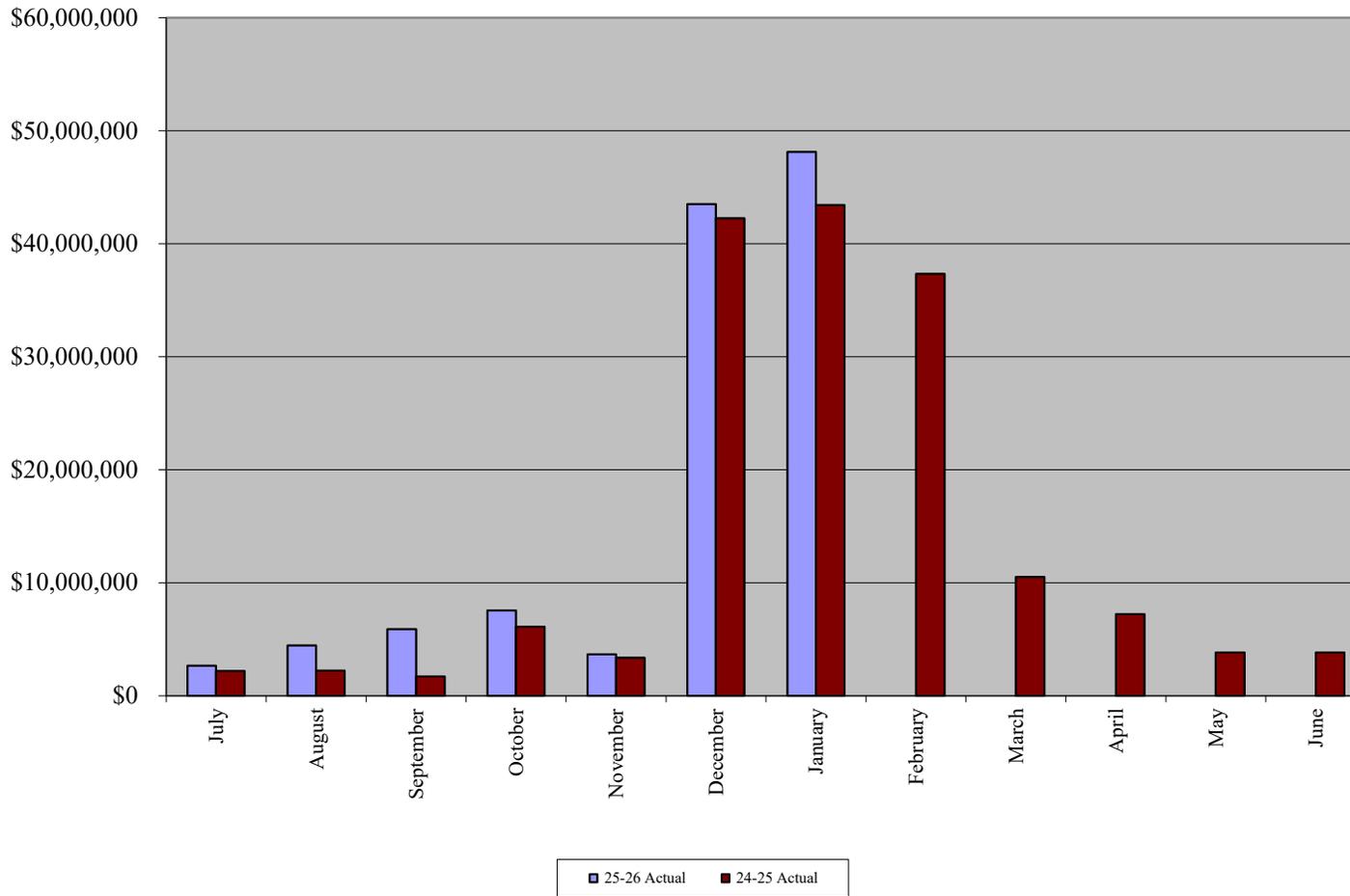
Cost Center	Department	2025-2026		2025-2026		January 2026	Year to Date	Budget to	YTD Expenditures +	Funds Available	25/26 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered				
110	General Government	\$ 37,341,245	\$ 0	37,341,245	\$ 2,988,670	\$ 23,300,652	\$ 14,040,593	\$ 41,740,834	\$ (4,399,589)	62.4%	50.7%	
120	County Commissioners	740,155	18,641	758,796	\$ 63,299	\$ 423,018	335,778	423,830	334,966	55.7%	47.6%	
130	Assessor	3,830,872	86,166	3,917,038	\$ 273,196	\$ 1,827,942	2,089,097	1,979,617	1,937,421	46.7%	40.3%	
140	Assessor Revaluation	6,070,947	143,115	6,214,062	\$ 384,559	\$ 2,990,867	3,223,195	3,547,499	2,666,563	48.1%	42.2%	
150	Treasurer	238,938	4,338	243,276	\$ 15,997	\$ 106,948	136,327	156,948	86,327	44.0%	44.5%	
160	Court Clerk	10,001,192	788,592	10,789,784	\$ 848,543	\$ 5,521,416	5,268,368	5,947,157	4,842,626	51.2%	47.1%	
170	County Clerk	3,032,622	80,584	3,113,205	\$ 234,151	\$ 1,356,390	1,756,815	1,445,908	1,667,297	43.6%	46.6%	
180	Excise & Equalization Bds	57,457	1,694	59,151	\$ 673	\$ 8,308	50,843	10,327	48,824	14.0%	-2.5%	
190	County Audit	915,710	82,154	997,864	\$ 197,771	\$ 285,599	712,265	702,463	295,401	28.6%	19.3%	
200	District Attorney-State	376,500	-	376,500	\$ 28,479	\$ 196,905	179,595	287,342	89,158	52.3%	17.1%	
210	District Attorney-County	72,498	-	72,498	\$ 6,619	\$ 32,729	39,769	44,703	27,795	45.1%	29.4%	
230	Public Defender	71,863	-	71,863	\$ 2,401	\$ 19,570	52,293	33,674	38,189	27.2%	16.6%	
250	Election Board	1,908,014	51,537	1,959,551	\$ 108,769	\$ 806,783	1,152,768	856,099	1,103,452	41.2%	44.0%	
260	BOCC HR/Health & SAGety	749,123	19,560	768,683	\$ 50,943	\$ 290,793	477,890	306,958	461,726	37.8%	32.8%	
265	Employee Benefits Dept	383,587	11,243	394,830	\$ 30,737	\$ 215,577	179,253	220,417	174,412	54.6%	47.1%	
270	IT Department	6,056,157	131,229	6,187,386	\$ 678,724	\$ 3,606,673	2,580,712	5,297,364	890,022	58.3%	41.8%	
280	Facilities Management	2,122,558	47,272	2,169,830	\$ 114,280	\$ 869,146	1,300,684	981,003	1,188,828	40.1%	38.1%	
285	Facilities Mgmt-Custodial	400,400	-	400,400	\$ 30,505	\$ 163,326	237,074	352,306	48,094	40.8%	25.0%	
300	Planning Commission	237,272	7,457	244,729	\$ 20,291	\$ 135,836	108,892	135,836	108,892	55.5%	42.7%	
301	Court Services	1,260,903	230,025	1,490,928	\$ 190,448	\$ 750,735	740,192	1,786,367	(295,439)	50.4%	46.8%	
518	Sheriff-Law Enforcement	13,127,403	392,584	13,519,987	\$ 1,119,695	\$ 7,750,962	5,769,025	7,875,622	5,644,366	57.3%	50.3%	
525	Juvenile Detention	7,864,280	220,637	8,084,917	\$ 654,215	\$ 4,385,763	3,699,154	4,562,468	3,522,449	54.2%	47.0%	
526	Juvenile Bureau	2,613,101	71,093	2,684,194	\$ 237,303	\$ 1,430,421	1,253,773	1,535,688	1,148,506	53.3%	43.6%	
550	Emergency Management	854,873	14,559	869,432	\$ 47,823	\$ 359,260	510,173	631,532	237,901	41.3%	32.4%	
610	Social Services	515,857	14,214	530,071	\$ 36,800	\$ 259,711	270,360	276,242	253,829	49.0%	43.6%	
710	Free Fair	87,950	-	87,950	\$ 110	\$ 50,031	37,919	56,580	31,370	56.9%	59.6%	
910	District 1	623,488	9,709	633,197	\$ 33,008	\$ 331,164	302,033	412,346	220,852	52.3%	34.2%	
920	District 2	436,915	6,832	443,747	\$ 7,497	\$ 81,992	361,755	91,890	351,857	18.5%	33.1%	
930	District 3	704,907	6,620	711,527	\$ 33,208	\$ 225,674	485,852	235,925	475,601	31.7%	36.7%	
940	County Engineer	560,822	15,964	576,786	\$ 46,041	\$ 305,024	271,762	317,141	259,645	52.9%	36.6%	
950	Economic Development	250,000	-	250,000	\$ -	\$ 125,000	125,000	250,000	-	50.0%	0.0%	
991	Employee Benefits Supplement	15,196,483	556,848	15,753,331	\$ 2,346,055	\$ 5,886,310	9,867,021	6,232,365	9,520,966			
993	Self Insurance Supplement	-	-	-	\$ -	\$ -	-	-	-	#DIV/0!	100.0%	
994	Capital Projects Supplement	-	100,000	100,000	\$ -	\$ 100,000	-	100,000	-			
990	Defined Benefit Supplement	-	-	-	\$ -	\$ -	-	-	-			
995	General Fund Reserve	8,382,149	1,339,360	9,721,509	\$ -	\$ -	9,721,509	-	9,721,509			
Total		\$ 127,086,241	\$ 4,452,027	\$ 131,538,267	\$ 10,830,811	\$ 64,200,527	\$ 67,337,741	\$ 88,834,453	\$ 42,703,814	48.8%	45.5%	

Year elapsed = 58.3%

General Fund Actual Expenditures



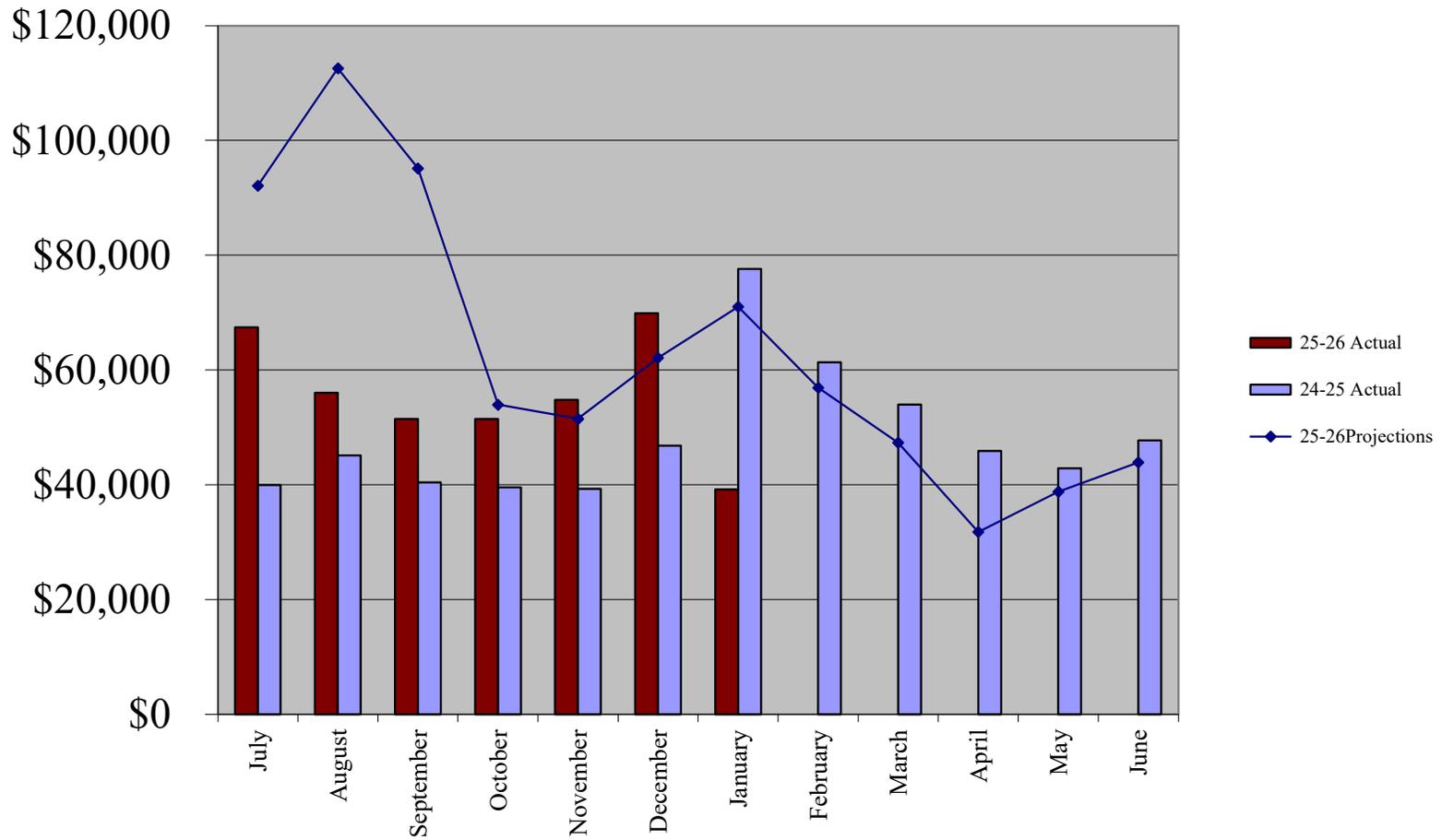
General Fund Actual Revenue January 31, 2026



**GENERAL FUND
GENERAL GOVERNMENT
FY 2025-26
January 31, 2026**

Account	Description	YTD				Funds Available
		25-26 Approved Budget	Outstanding Requisitions/ Encumbrances	25-26 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 667	\$ 667	\$ 533
	52010 FICA - Retirement Board Members	321		\$ 128	\$ 128	\$ 194
	52032 Retirement paid by General Fund	4,671			\$ -	\$ 4,671
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 794	\$ 794	\$ 5,398
Utilities						
	54026 Heating and Cooling (Vicinity)	\$ 607,116	\$ 401,907	\$ 348,965	\$ 750,872	\$ (143,756)
	54023 Electricity (OG&E)	500,000	168,169	\$ 211,831	\$ 380,000	\$ 120,000
	54024 Sewer and Water(City of OKC)	75,500	41,476	\$ 36,842	\$ 78,318	\$ (2,818)
	54022 Natural Gas(ONG)	15,000	11,091	\$ 3,909	\$ 15,000	\$ -
	Utilities Subtotal	\$ 1,197,616	\$ 622,643	\$ 601,547	\$ 1,224,190	\$ (26,574)
Lease-Purchase Debt						
	54455 Bond Administrative Fees	4,000	\$ -	-	\$ -	4,000
	Lease-Purchase Debt Subtotal	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Memberships						
	54017 NACO annual membership dues	\$ 15,926	\$ -	\$ 15,926	\$ 15,926	\$ -
	54017 ACCO annual membership dues	9,500	\$ -	\$ 10,000	\$ 10,000	\$ (500)
	54017 ACOG & COMEA annual membership dues	7,000	\$ -	\$ 8,499	\$ 8,499	\$ (1,499)
	54017 CODA annual membership dues	2,400	\$ -	\$ 2,400	\$ 2,400	\$ -
	Memberships Subtotal	\$ 34,826	\$ -	\$ 36,825	\$ 36,825	\$ (1,999)
Other Operating Expenditures						
	54010 Pcard Improper Expense			\$ 8,850.00	\$ 8,850	\$ (8,850)
	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	17,394	\$ 14,606	\$ 32,000	\$ -
	54045 Metro Parking Garage-Judges parking	5,568	2,320	\$ 3,298	\$ 5,618	\$ (50)
	54048 Metro Parking Transponder	-	-	\$ -	\$ -	\$ -
	54102 PBA Leases-County Departments	1,323,928	193,688	\$ 271,163	\$ 464,851	\$ 859,077
	54103 Storage Court Clerk Building Lease	400,668	145,920	\$ 291,840	\$ 437,760	\$ (37,092)
	54109/54011 Postage Machine and Postage	8,850			\$ -	\$ 8,850
	54451 District Attorney Civil Division Contract	699,420	291,425	\$ 407,995	\$ 699,420	\$ 0
	54451 Outside legal services	700,000	209,177	\$ 22,823	\$ 232,000	\$ 468,000
	54451 Bond Council	-	-	\$ -	\$ -	\$ -
	54451 Professional Services-Legal	-	-	\$ -	\$ -	\$ -
	54455 BOK Management Fees	450,000	170,251	\$ 159,908	\$ 330,159	\$ 119,841
	54455 OSU Extension Contract	553,345	110,880	\$ 276,673	\$ 387,553	\$ 165,792
	54455 Professional Services-Other -Arbitrage	15,000		\$ 1,000	\$ 1,000	\$ 14,000
	54455 Professional Services-Bank Fees	31,000	-		\$ -	\$ 31,000
	54455 Criminal Justice Authority	29,718,120	4,953,020	\$ 19,812,080	\$ 24,765,100	\$ 4,953,020
	54455 Criminal Justice Advisory Committee	150,000	37,500	\$ 75,000	\$ 112,500	\$ 37,500
	54455 MGT of America-Consulting	8,500	(7,631)		\$ (7,631)	\$ 16,131
	54455 ODOT Rodent Damage Control Program (Agr.)	3,400	-	\$ 3,400	\$ 3,400	\$ -
	54455 Tuition Reimbursement	20,000		\$ 2,227	\$ 2,227	\$ 17,773
	54455 BOCC Employee of the Month	3,000	-	\$ -	\$ -	\$ 3,000
	54455 ESRI	-			\$ -	\$ -
	54455 Court Services	-	-	\$ -	\$ -	\$ -
	54455 Daily Living Centers-Senior Services Bid	163,000	98,408	\$ 64,593	\$ 163,000	\$ -
	54455 Consulting Services-Retirement Plan	22,000	-	\$ -	\$ -	\$ 22,000
	54455 Prosegur Services Group Inc	-	51,764	\$ 45,089	\$ 96,853	\$ (96,853)
	54455 Professional Services - Other	-	330,965		\$ 330,965	\$ (330,965)
	54456 Services Other	-	11,736		\$ 11,736	\$ (11,736)
	54456 Downtown Business Improvement District Assessn	15,000	-	\$ 26,776	\$ 26,776	\$ (11,776)
	54456 Alcohol and drug screening for county employees	25,000	4,914	\$ 3,351	\$ 8,265	\$ 16,736
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	5,300	864	\$ 76,114	\$ 76,978	\$ (71,678)
	Other Operating Subtotal	\$ 36,097,011	\$ 6,622,594	\$ 22,661,487	\$ 29,284,080	\$ 6,812,931
	Total Maintenance and Operations - 54000	\$ 37,333,453	\$ 7,245,237	\$ 23,300,652	\$ 30,545,095	\$ 6,788,358
Capital Outlay						
	55390 Copier Lease	1,600	1,600		1,600	-
	Total Capital Outlay - 55000	\$ 1,600	\$ 1,600	\$ -	\$ 1,600	\$ -
	Grand Total - General Government	\$ 37,341,245	\$ 7,246,837	\$ 23,300,652.44	\$ 30,547,489	\$ 6,793,756

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2025-26
January 31, 2026**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 200,000	\$ 1,219,307		\$ 1,219,307	\$ 1,019,307
Transfers In	\$ 9,533,863	\$ 10,033,863	\$ (500,000)	\$ 9,533,863	\$ -
Employee/Retiree/Cobra Premiums	4,086,957	2,490,449	2,077,134	4,567,583	480,626
Employer Premiums	21,593,388	8,706,614	8,706,614	17,413,229	(4,180,159)
Stop Loss Reimb	235,021	128,123		128,123	(106,898)
Rx Rebates	2,844,674	5,535,710	(2,691,036)	2,844,674	-
ARPA/Cares Reimb	-	28,600	(28,600)	-	-
Refunds/Rebates/Interest	100,000	201,677	201,677	403,354	303,354
County Pharmacy Revenue		25,253			
Total Resources	\$ 38,593,905	\$ 28,369,597	\$ 10,283,748	\$ 36,110,132	\$ (2,483,771)
Expenses					
Medical Claims	\$ 19,482,000	\$ 12,936,332	\$ 12,936,332	\$ 25,872,663	\$ 6,390,663
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	12,678,795	7,153,894	7,153,894	14,307,788	1,628,993
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	2,844,025	2,844,025	5,688,050	5,688,050
Employee Assistance Program	21,993	13,079	13,079	26,158	4,165
Medicare Supplement - TPG Group	1,978,228	1,145,044	1,145,044	2,290,088	311,860
Total Claims	\$ 36,208,410	\$ 24,092,374	\$ 24,092,374	\$ 48,184,748	\$ 11,976,338
Administration Fees & Other	979,577	2,655,933	2,655,933	5,311,866	4,332,289
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	\$ 2,385,496	\$ 2,655,933	\$ 2,655,933	\$ 5,311,866	\$ 2,926,370
Total Expenses	\$ 38,593,905	\$ 26,748,307	\$ 26,748,307	\$ 53,496,613	\$ 14,902,707
Ending Cash Balance	\$ -	\$ 1,621,289.85	\$ (16,464,558)	\$ (17,386,481)	\$ (17,386,479)

Cash Balance-One Year Ago \$ 4,667,740

Notes:

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

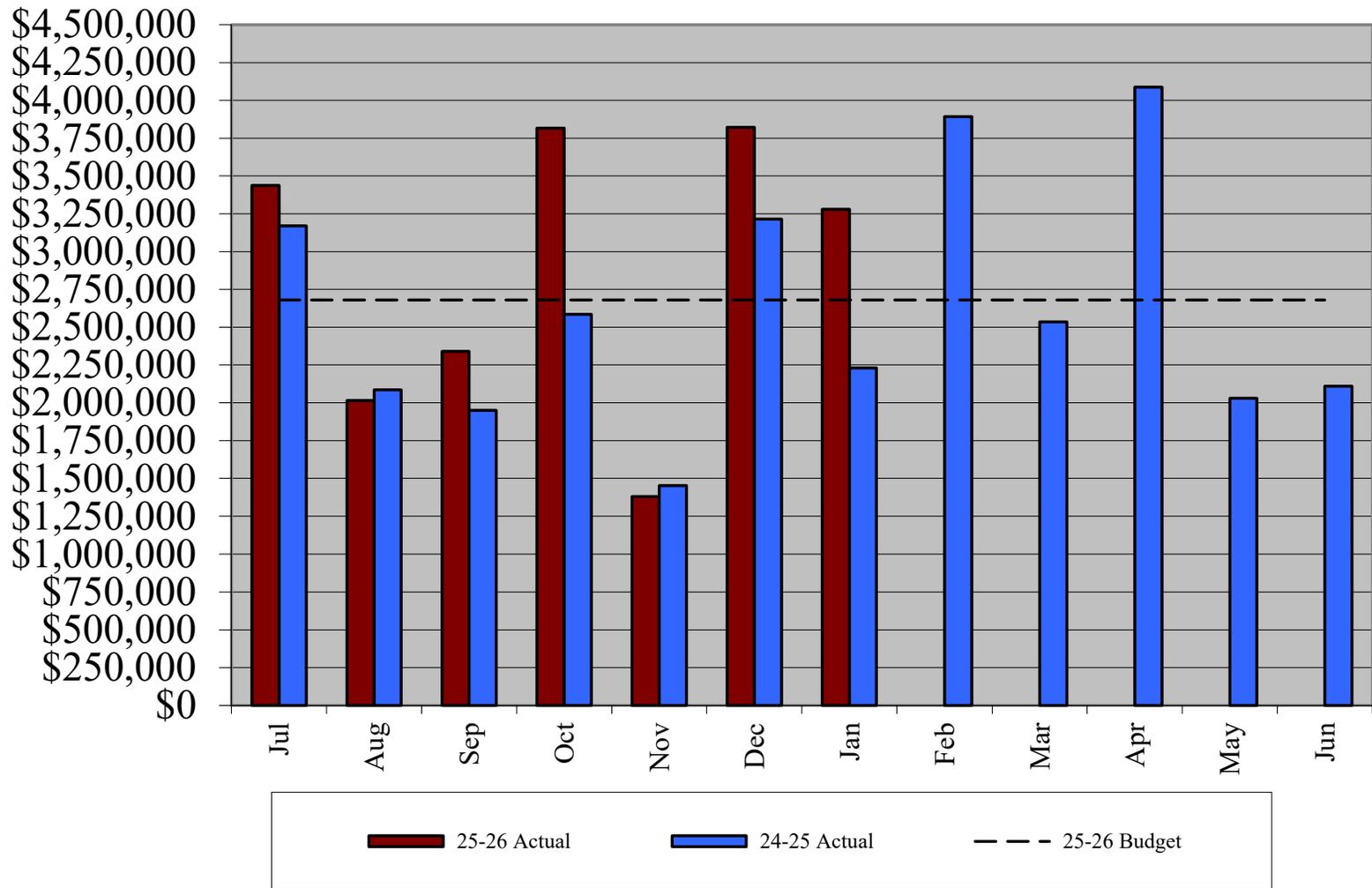
	<u>Employee 2025</u>	<u>Employer 25-26</u>
	\$159	\$932
	\$374	\$2,146

Key Monthly Statistics:

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

FY 25-26	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,623,500	2,317,667.77	\$1,848,047	2,411,809.94 (October)
Prescription Drug Claims	\$1,056,566	962,849.62	\$1,021,985	1,404,007.11 (October)
Total	\$2,680,066	\$3,280,517	\$2,870,032	
Prior Year 24-25 Comparison				
	24/25 Monthly Budget	This Month	24/25 Avg	24/25 High Month
Medical Claims	\$1,277,174	1,542,985.10	\$1,595,228	\$2,813,508 (April)
Prescription Drug Claims	\$767,527	1,671,517.58	\$1,001,781	\$1,671,518 (December)
Total	\$2,044,701	\$3,214,503	\$2,597,009	

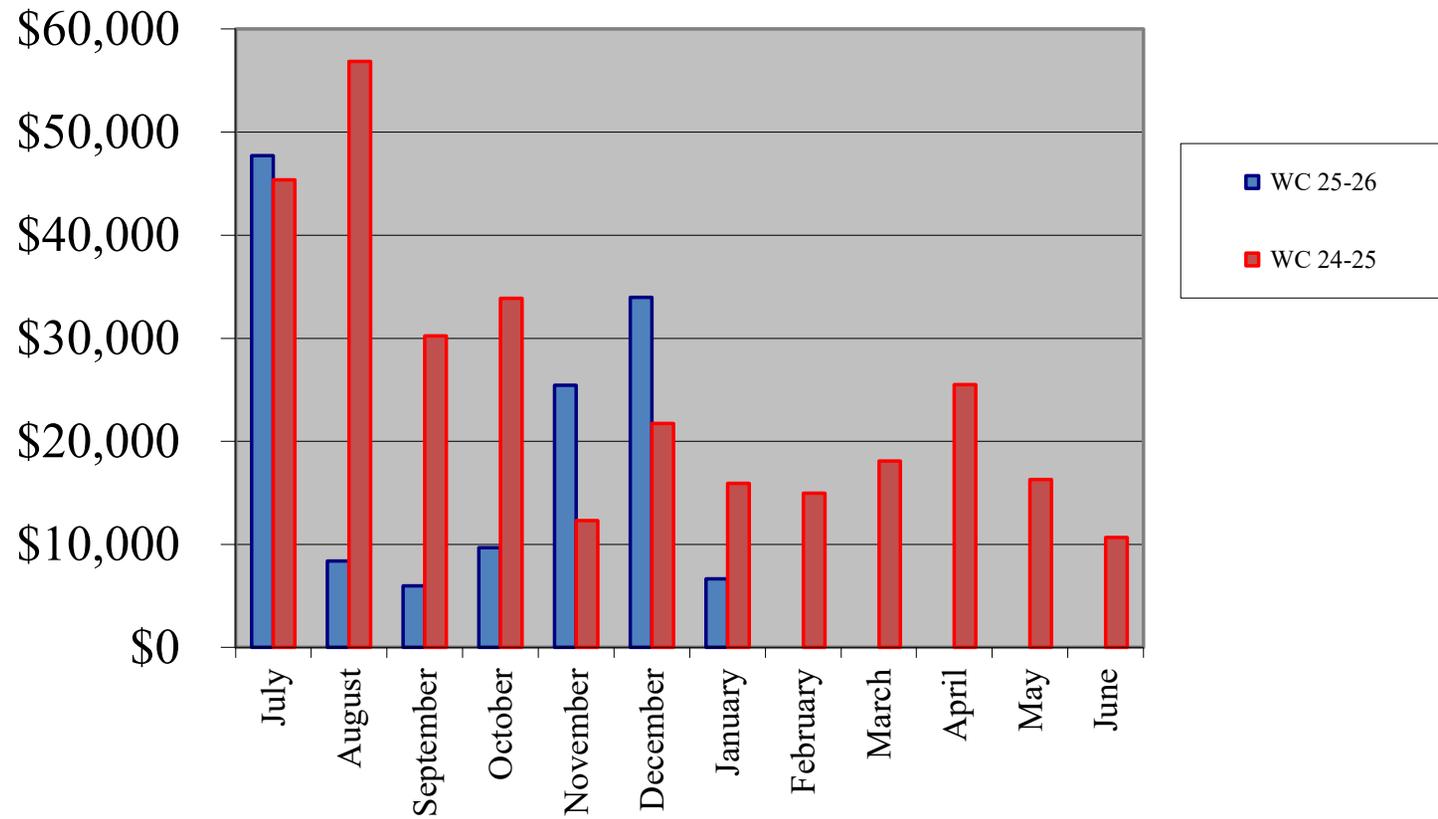
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2025-26
January 31, 2026

	Annual		Annual		December		December	
	FY 25-26	FY 24-25	FY 25-26	FY 24-25	FY 25-26	FY 24-25	FY 25-26	FY 24-25
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 200,000	\$ -	\$ 200,000	#DIV/0!	\$ 1,219,307	\$ 997,225	\$ 222,081	22.3%
Transfers In	\$ 9,533,863	\$ 6,800,000	\$ 2,733,863	40.2%	\$ 10,033,863	\$ 11,870,150	\$ (1,836,287)	-15.5%
Employer Premiums	21,593,388	19,165,424	2,427,964	12.7%	8,376,759	3,290,148	5,086,611	155%
Employee/Retiree/Cobra Premiums	4,086,957	4,925,008	(838,051)	-17.0%	2,820,304	1,942,725	877,579	45.2%
Stop Loss Reimb	235,021	-	235,021	#DIV/0!	128,123	235,021	(106,898)	
Rx Rebates	2,844,674	3,600,000	(755,326)	-21.0%	5,535,710	1,086,536	4,449,175	409%
Refunds/Rebates/Subsidy	100,000	268,635	(168,635)	-62.8%	28,600	78,039	(49,439)	-63.4%
ARPA Reimbursements	-	300,000	(300,000)	-100.0%	201,677	-	201,677	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					25,253			
Total Resources	\$ 38,593,903	\$ 35,059,067	\$ 3,534,836	10.1%	\$ 28,369,597	\$ 19,499,844	\$ 8,844,499	45.4%
Expenses								
Medical Claims	\$ 19,482,000	\$ 17,542,278	\$ 1,939,722	11.1%	\$ 12,936,332	\$ 8,554,288	\$ 4,382,044	0.5122629
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	11,233,031	1,445,764	12.9%	7,153,894	6,089,155	1,064,739	17.5%
Dental Claims	1,857,954	1,695,157	162,797	9.6%	-	934,338	(934,338)	-100.0%
Vision Claims	189,440	177,542	11,898	6.7%	-	94,210	(94,210)	-100.0%
County Pharmacy	-	305,000	(305,000)	-100.0%	2,844,025	58,775	2,785,250	4738.8%
Employee Assistance Program	21,993	21,393	600	2.8%	13,079	11,296	1,783	15.8%
Medicare Supplement	1,978,228	1,431,660	546,568	38.2%	1,145,044	900,607	244,437	27.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 36,208,410	\$ 32,406,060	\$ 3,802,350	11.7%	\$ 24,092,374	\$ 16,642,668	\$ 7,449,705	44.8%
Administration Fees & Other	979,577	970,989	8,588	0.9%	2,655,933	1,225,703	1,430,230	116.7%
Life/AD&D Premiums	367,638	385,206	(17,568)	-4.6%	-	60,544	(60,544)	-100.0%
Stop Loss Premiums	1,038,281	1,296,812	(258,531)	-19.9%	-	-	-	#DIV/0!
Total Admin/Premiums	\$ 2,385,496	\$ 2,653,007	\$ (267,511)	-10.1%	\$ 2,655,933	\$ 1,286,246	\$ 1,369,687	106.5%
Total Expenses	\$ 38,593,906	\$ 35,059,067	\$ 3,534,839	10.1%	\$ 26,748,307	\$ 17,928,915	\$ 8,819,392	49.2%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 1,621,290	\$ 1,570,930	\$ 25,107	1.6%

Workers Compensation Fund Claims



Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 2026

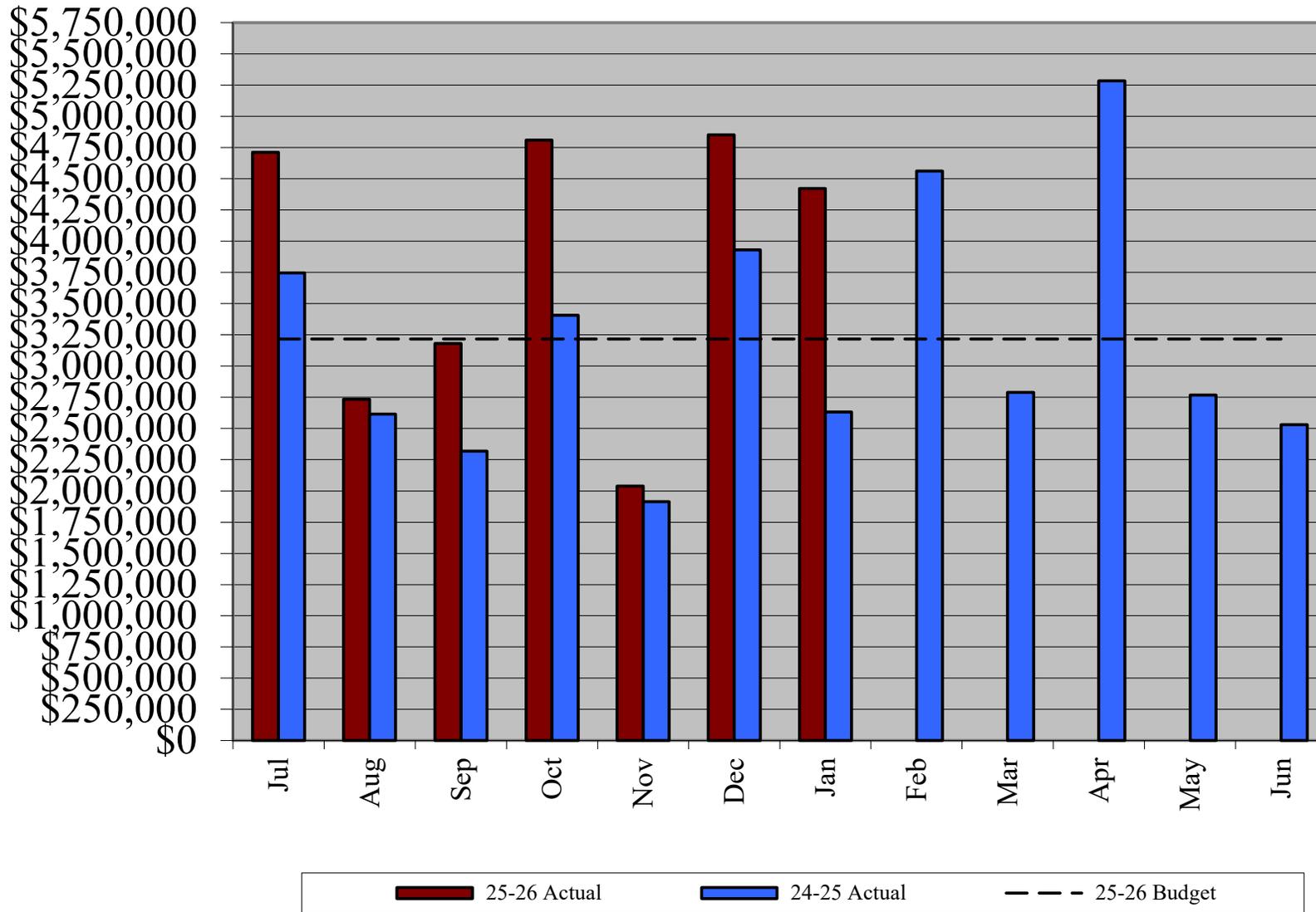
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 740,347	\$ 101,547
Sources:			
Interest Income	-	19,234	19,234
Reimbursed Premiums	46,316	(19,224)	(65,540)
Transfers/Supplements	715,000	-	(715,000)
Stale dated Checks	-	10	10
Total Sources	\$ 1,400,116	\$ 740,367	\$ (659,749)
Expenditures:			
Claims	\$ 350,000	\$ 137,902	(212,098)
Stop loss/Admin Fees	272,736	-	(272,736)
Total Expenditures	\$ 622,736	\$ 137,902	\$ (484,834)
Ending Cash Balance	\$ 777,381	\$ 602,465	\$ (174,915)
Cash Balance-One Year Ago		\$ 141,496	

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		\$ 1,024,929	

Total Employee Benefits Expenses



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		\$ 4,600.00	\$ 9,770.91
Assessor Space Reorganization	C0084	10/24/2024	\$ 100,000.00		\$ 24,840.00	\$ 75,160.00
Juvenile						
Juvenile Courtrooms	C0086	10/2/2024	\$ 5,300,000.00			\$ 5,300,000.00
Courthouse						
Courthouse Carpet	C0047		\$ 3,550.00	\$ 3,550.00		\$ -
Courthouse 11th floor stairwell / Egress	C0073	9/21/2023	\$ 409,475.35	\$ 406,063.34	\$ 6,250.01	\$ (2,838.00)
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	\$ 423.03	\$ 352.80		\$ 70.23
Courthouse Security Improvement	C0080	9/27/2023	\$ -			\$ -
Courthouse Improvements MOU	C0085	10/2/2024	\$ 250,000.00	\$ 70,502.97	\$ 82,640.58	\$ 96,856.45
Alley Guard Shack Repair	C0087	6/18/2025	\$ 27,146.00			\$ 27,146.00
2025 OK County Courthouse Flood	C0088	8/21/2025	\$ 2,817,395.39	\$ 271,868.02	\$ 9,998.39	\$ 2,535,528.98
Courthouse ADA Elevator	C00089	10/16/2025	\$ 100,000.00		\$ 84,593.43	\$ 15,406.57
Insurance Deductible						
Insurance deductible and depreciation		7/1/2025	\$ 100,000.00			\$ 100,000.00
						\$ -
Capital Projects- As Needed						
Capital Projects- As Needed		7/1/2025	\$ 300,000.00		\$ -	\$ 300,000.00
Total Ongoing Budgeted Capital Projects			\$ 9,472,360.68	\$ 752,337.13	\$ 212,922.41	\$ 8,507,101.14
Unallocated Funds			\$ 725,914.78			\$ 725,914.78
			\$ 10,198,275.46	\$ 752,337.13	\$ 212,922.41	\$ 9,233,015.92

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

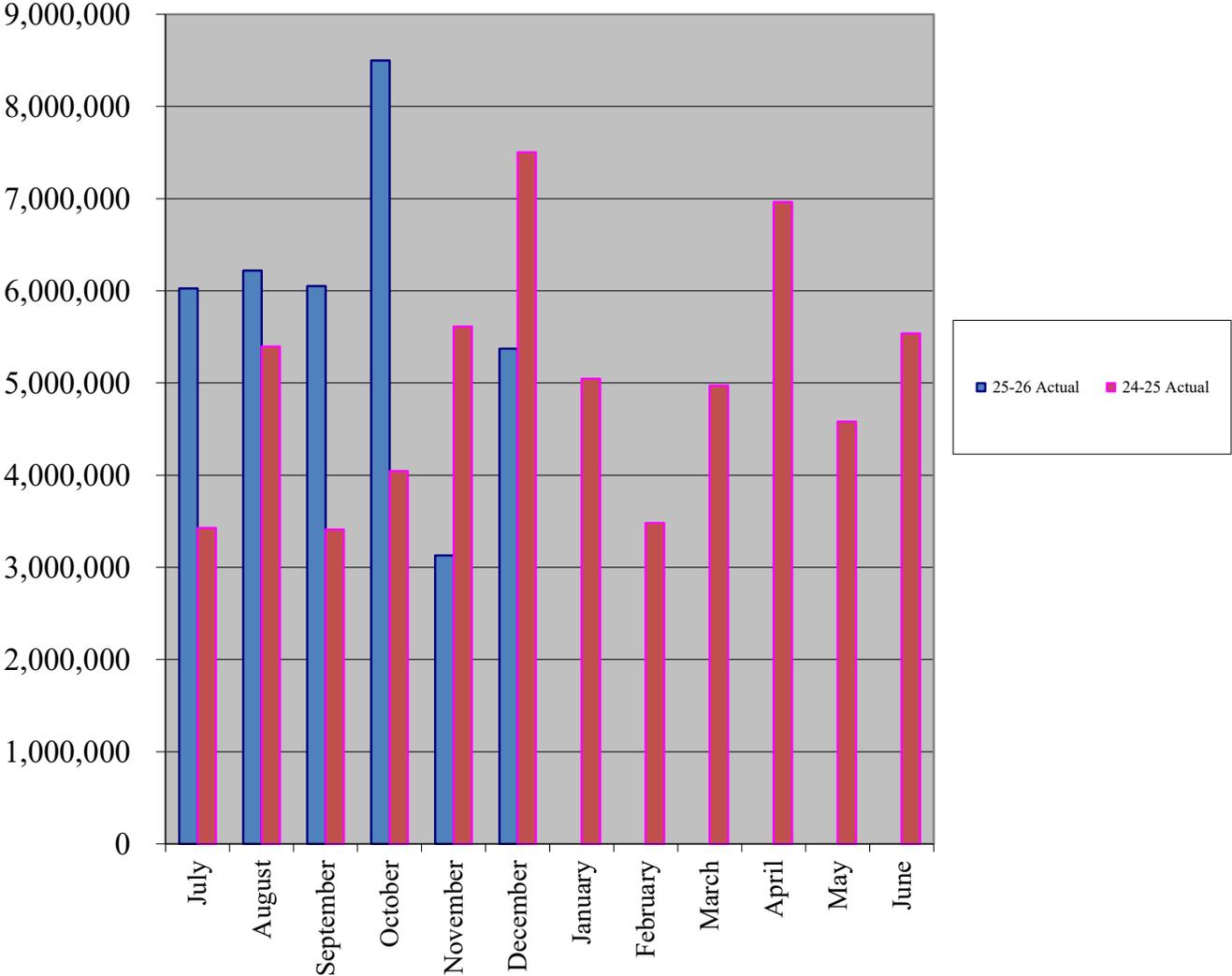
TIF-Annex -319 20103190	6/11/2013	\$ 5,652,842	\$ 214,748	\$ 171,907	\$ 5,311,125	126,969
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 129,846	\$ 12,113	\$ 3,482,278	1,241,960
TIF-2A-324 20103240	10/17/2022	3,202,431.00	1,017,919.55	1,032,207.45	1,032,207.45	1,152,304
Total Capital Projects		\$ 13,709,357	\$ 10,834,874	\$ 1,968,564	\$ 10,038,533	\$ 11,754,249

Special Revenue Funds
Status Report

Fund	Department	2025-2026 Appropriations	January 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	\$5,958,620	\$274,420	\$2,966,557	\$5,085,526	\$2,992,063	\$3,846,384	\$2,112,236	49.8%
1110	Highway Cash-Dist #2	9,530,067	188,677	2,377,978	\$4,076,534	\$7,152,089	3,308,263	6,221,804	25.0%
1110	Highway Cash-Dist #3	7,320,847	448,018	4,612,765	\$7,907,597	\$2,708,082	5,554,856	1,765,991	63.0%
1110	Highway-Turnpike Corridor		0	0	\$0	\$0			
1111	CBRI Fund	4,296,432	1,704	126,276	\$216,474	\$4,170,155	1,459,110	2,837,321	2.9%
1130	Resale Property	8,068,346	542,740	3,703,484	\$6,348,830	\$4,364,862	4,305,070	3,763,277	45.9%
1140	Treasurer Mortgage Fee	564,664	0	0	\$0	\$564,664	0	564,664	0.0%
1150	County Clerk Lien Fee	837,882	164,130	736,871	\$1,263,207	\$101,011	756,818	81,064	87.9%
1151	UCC Central Filing Fund	895,870	37,742	327,998	\$562,283	\$567,872	368,202	527,668	36.6%
1152	Records Mgmt & Preservation	2,277,813	150,785	1,412,311	\$2,421,104	\$865,503	1,511,759	766,055	62.0%
1160	Sheriff Service Fee	4,921,260	412,940	3,058,714	\$5,243,509	\$1,862,546	3,292,540	1,628,720	62.2%
1161	Sheriff Special Revenue	2,086,952	75,417	656,814	\$1,125,967	\$1,430,138	1,046,396	1,040,556	31.5%
1162	Sheriff's Grant Fund	1,240,262	34,444	357,661	\$613,133	\$882,601	644,340	595,922	28.8%
1201	Assessor Revolving Fee	145,103	0	0	\$0	\$145,103	0	145,103	0.0%
1231	Juvenile Probation Fee	81,314	0	3,750	\$6,429	\$77,564	6,500	74,814	4.6%
1233	Juvenile Grant Fund	383,893	0	165,933	\$284,456	\$217,961	205,549	178,344	43.2%
1240	Planning Commission Fee	740,849	32,689	224,875	\$385,499	\$515,974	466,657	274,191	30.4%
1250	Local Emergency Planning Com	9,618	0	0	\$0	\$9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	587,043	6,499	116,751	\$200,144	\$470,292	246,706	340,337	19.9%
1260	Community Service Fee	147,883	3,506	28,332	\$48,570	\$119,550	44,088	103,795	19.2%
1270	Community Sentencing	161,448	0	0	\$0	\$161,448	0	161,448	0.0%
1280	Drug Court Fund	560,477	53,553	392,164	\$672,282	\$168,313	398,687	161,790	70.0%
1282	Mental Health Court Fund	25,589	0	0	\$0	\$25,589	8,640	16,949	0.0%
1290	Shine Program	523,864	31,609	155,568	\$266,687	\$368,296	165,645	358,218	29.7%
1300	MIS Special Revenue	163,666	7,872	43,413	\$74,421	\$120,253	52,838	110,828	26.5%
1400	Special Projects Fund-OKMDHSAS	2,717,786	313,929	2,472,114	\$4,237,909	\$245,672	2,717,786	0	91.0%
1405	Emergency Rental Assist	0	0	0	\$0	\$0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	12,978	0	0	\$0	\$12,978	0	12,978	0.0%
1415	American Rescue Plan 2021	59,243,615	4,320,024	18,353,310	\$31,462,817	\$40,890,305	57,422,722	1,820,893	31.0%
Total		\$113,504,140	\$7,100,697	\$42,293,637	\$72,503,378	\$71,210,502	\$87,829,555	\$25,674,585	37.3%

Year elapsed = 58%

Special Revenue Actual Expenditures



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

25-26
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	7,225,665
Exempt Manufacturing Tax		27,906
Miscellaneous Property Tax		33,528
Interest Income		123,602
Misc County Sinking		8,775,007
Total Revenue	\$	16,185,709

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$	-
Interest		-
Total Paid YTD	\$	-

2014 GO Bonds- BNSF

Principal	\$	-
Interest		-
Total Paid YTD	\$	-

2023 GO Bonds- Jail

Principal	\$	-
Interest		(768,750)
Total Paid YTD	\$	(768,750)

Total Bonds Combined

Principal	\$	-
Interest		(768,750)
Total Bond Payments YTD	\$	(768,750)

Judgments

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

Total Expenditures

\$ (768,750)

Transfer In \$ -

Ending Cash Balance **\$ 19,033,118**

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

Principal Balance at 6-30-25	Payments YTD	Principal Balance
\$ 455,946	\$ (455,946)	\$ -
\$ 455,946	\$ (455,946)	\$ -

Debt Service Fund Expenditures 10 Year History

