

# Financial Report

**SFY 2025 ; May 2025**

**Mahboob ul Haq**  
**OCCY- Business Manager**  
June 20, 2025

# Budget FY 2025

as of May 31, 2025

**Budget Allocations** **\$6,152,792**

**YTD Budget (11 Months)** **\$5,640,051**

**Utilization** as of May 31, 2025 **\$4,968,810**

Percentage utilization of Total Budget **81%**

Percentage utilization of YTD Budget **88%**





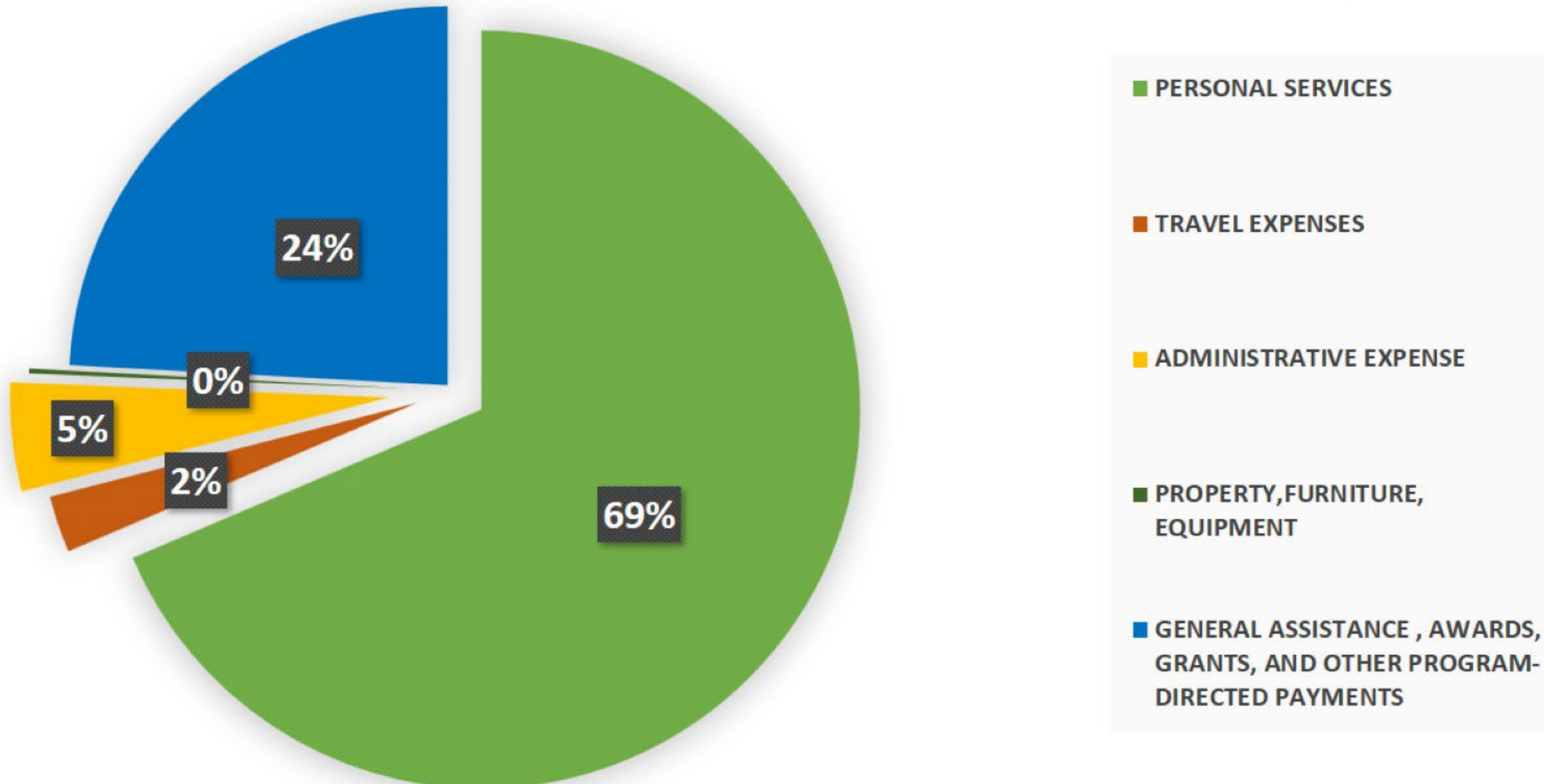
# FY- 2025 Budget Utilization - Summary

as of May 31, 2025

Account	Description	Annual Budget	YTD Budget	Expenses as of 05/31/25	Percent Utilized	
					to total Budget	to YTD Budget
510000	Personal Services	\$4,220,856	\$3,869,114	\$3,233,149	77%	84%
520000	Travel Expenses	\$148,713	\$136,318	\$105,332	71%	77%
530000	Administrative Expense	\$284,303	\$260,608	\$251,128	88%	96%
540000	Property, furniture, Equipment	\$12,900	\$11,825	\$5,768	45%	49%
550000	General Assistance , Awards, Grants, and other Program-directed Payments	\$1,486,020	\$1,362,185	\$1,373,433	92%	101%
	<b>Totals</b>	<b>\$6,152,792</b>	<b>\$5,640,050</b>	<b>\$4,968,810</b>	<b>81%</b>	<b>88%</b>

# FY- 2025 Expense Distribution by Category

as of May 31, 2025





# Budget Utilization

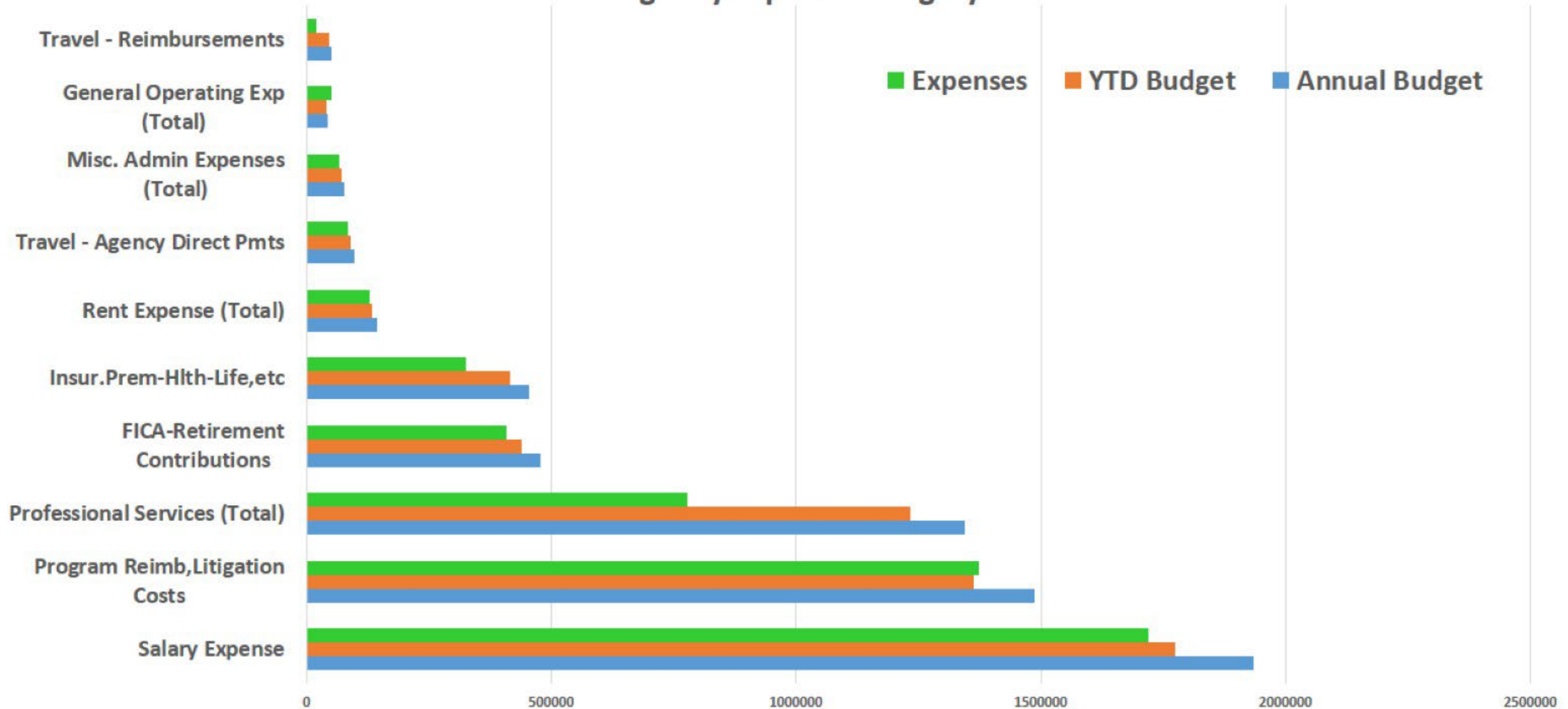
- by Expense A/c  
as of May 31, 2025

Account #	Department	Total Budget	YTD Budget	Expenses as of 05/31/25	Percent Utilized	
					to total Budget	to YTD Budget
511	Salary Expense	\$ 1,934,944	\$ 1,773,698	\$1,718,727	89%	97%
512	Insur.Prem-Hlth-Life,etc	\$ 454,362	\$ 416,498	\$ 326,472	72%	78%
513	FICA-Retirement Contributions	\$ 478,566	\$ 438,684	\$ 408,499	85%	93%
515	Professional Services	\$ 1,344,484	\$ 1,232,443	\$ 776,871	58%	63%
519	Inter/Intra Agy Pmt-Pers Svcs	\$ 8,500	\$ 7,791	\$ 2,580	30%	33%
521	Travel - Reimbursements	\$ 50,029	\$ 45,858	\$ 21,027	42%	46%
522	Travel - Agency Direct Pmts	\$ 98,684	\$ 90,460	\$ 84,305	85%	93%
531	Misc. Administrative Expenses	\$ 77,285	\$ 70,843	\$ 67,511	87%	95%
532	Rent Expense	\$ 145,338	\$ 133,226	\$ 128,915	89%	97%
533	Maintenance & Repair Expense	\$ 7,700	\$ 7,058	\$ 2,232	29%	32%
534	Specialized Sup & Mat.Expense	\$ 10,234	\$ 9,381	\$ 2,478	24%	26%
537	General Operating Expenses	\$ 43,696	\$ 40,054	\$ 49,912	114%	125%
537	Shop Expense	\$ 50	\$ 46	\$ 80	161%	175%
542	Office Furniture & Equipment	\$ 9,900	\$ 9,075	\$ 3,379	34%	37%
542	Library Equipment-Resources	\$ 3,000	\$ 2,750	\$ 2,388	80%	87%
552	Scholar.,Tuition,Incentive Pmt	\$ 300	\$ 275	\$ 405	135%	147%
554	Program Reimbs. / Pass-thru	\$ 1,485,720	\$ 1,361,910	\$1,373,028	92%	101%
	<b>Totals</b>	<b>\$6,152,792</b>	<b>\$5,640,050</b>	<b>\$4,968,810</b>	<b>81%</b>	<b>88%</b>

# Budget Utilization

- by Expense A/c  
as of May 31, 2025

Budget by Expense Category





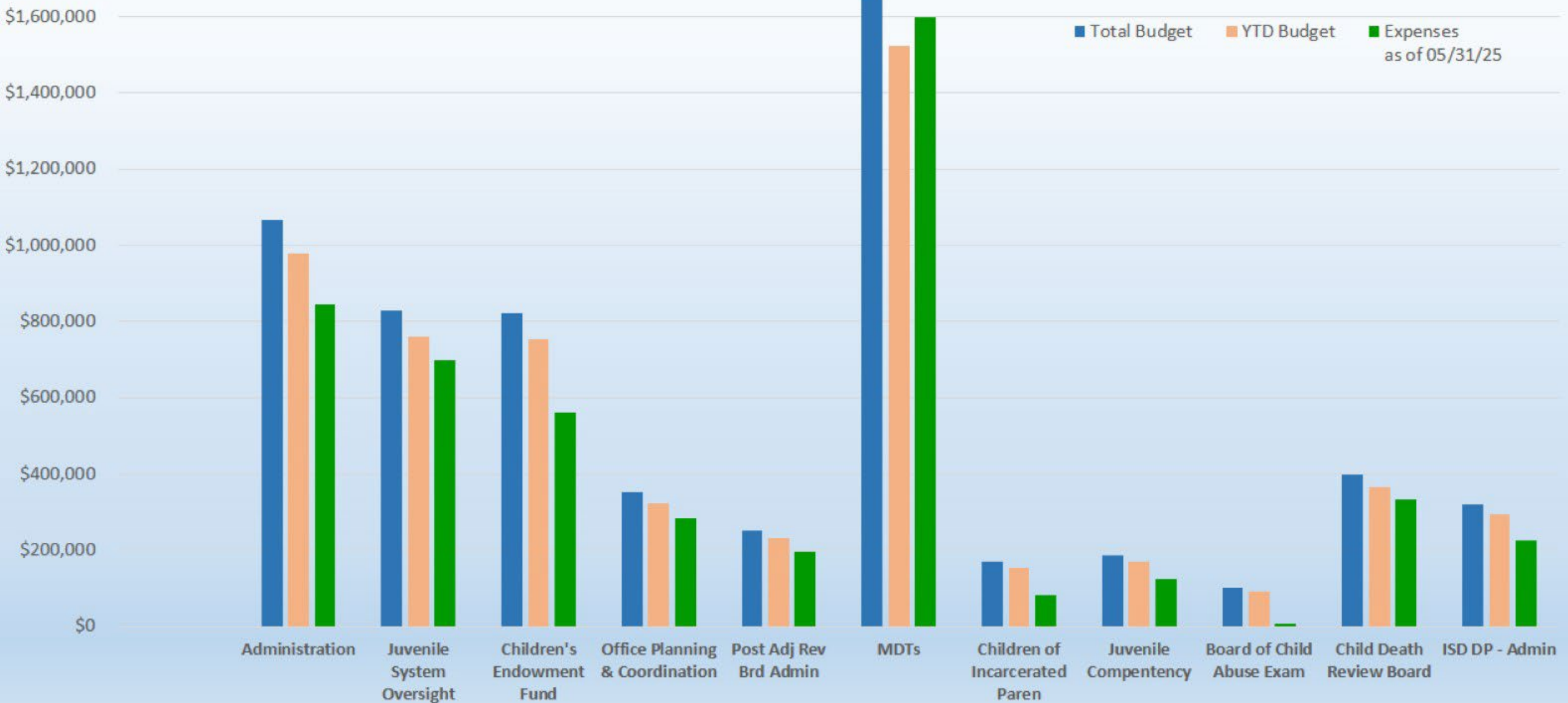
# Budget Utilization

- by Departments  
as of May 31, 2025

Dept. #	Department	Total Budget	YTD Budget	Expenses as of 05/31/25	Percent Utilized	
					total Budget	YTD Budget
100002	Administration	\$1,066,837	\$977,932	<b>\$844,233</b>	79%	86%
100032	Juvenile System Oversight	\$828,258	\$759,236	<b>\$698,609</b>	84%	92%
100040	Children's Endowment Fund	\$820,572	\$752,190	<b>\$559,821</b>	68%	74%
100042	Office Planning & Coordination	\$353,184	\$323,751	<b>\$285,065</b>	81%	88%
100043	Post Adj Rev Brd Admin	\$251,196	\$230,262	<b>\$196,360</b>	78%	85%
100044	MDTs	\$1,661,429	\$1,522,975	<b>\$1,598,991</b>	96%	105%
100045	CASA Contract	\$0	\$0	<b>\$14,080</b>		
100090	Children of Incarcerated Paren	\$168,500	\$154,458	<b>\$83,151</b>	49%	54%
100301	Juvenile Competency	\$185,636	\$170,166	<b>\$124,860</b>	67%	73%
100401	Board of Child Abuse Exam	\$100,000	\$91,667	<b>\$6,009</b>	6%	7%
100681	Child Death Review Board	\$397,676	\$364,536	<b>\$333,883</b>	84%	92%
8800001	ISD DP - Admin	\$319,504	\$292,878	<b>\$223,748</b>	70%	76%
<b>Totals</b>		<b>\$6,152,792</b>	<b>\$5,640,051</b>	<b>\$4,968,810</b>	<b>81%</b>	<b>88%</b>

# Budget Utilization

- by Departments  
as of May 31, 2025



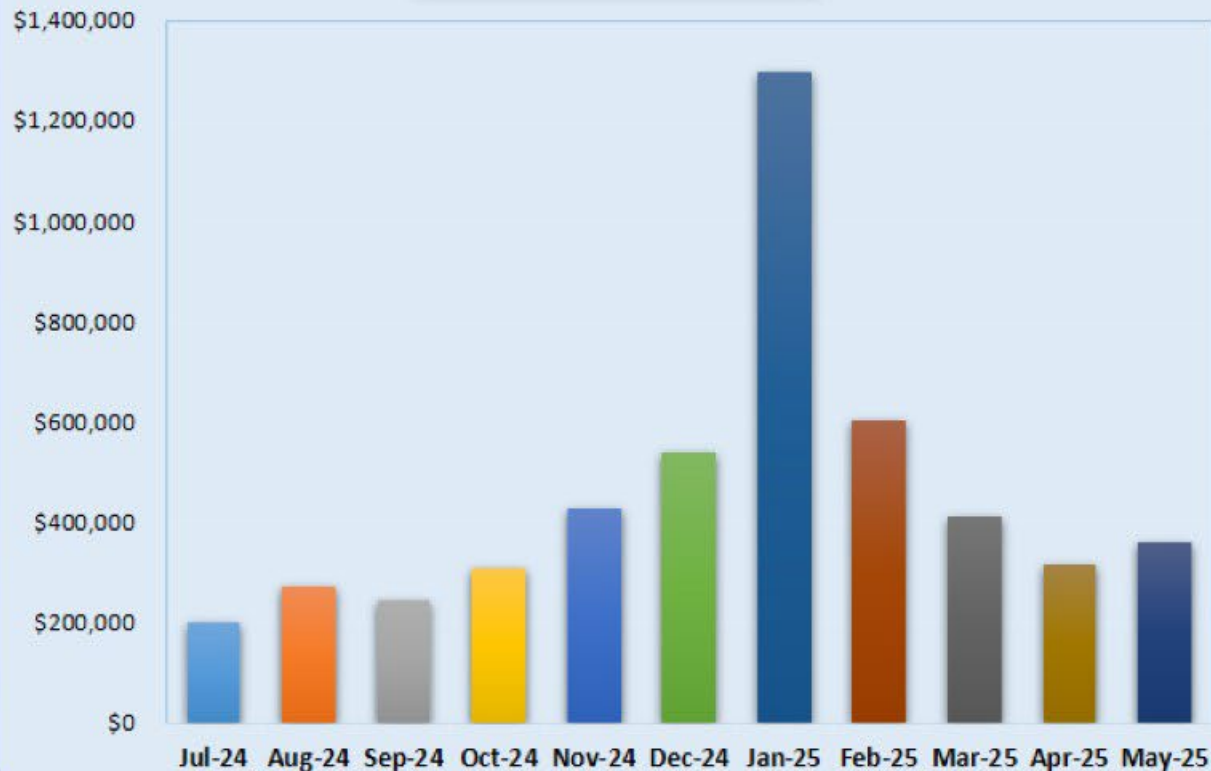


# Budget Spending Trends

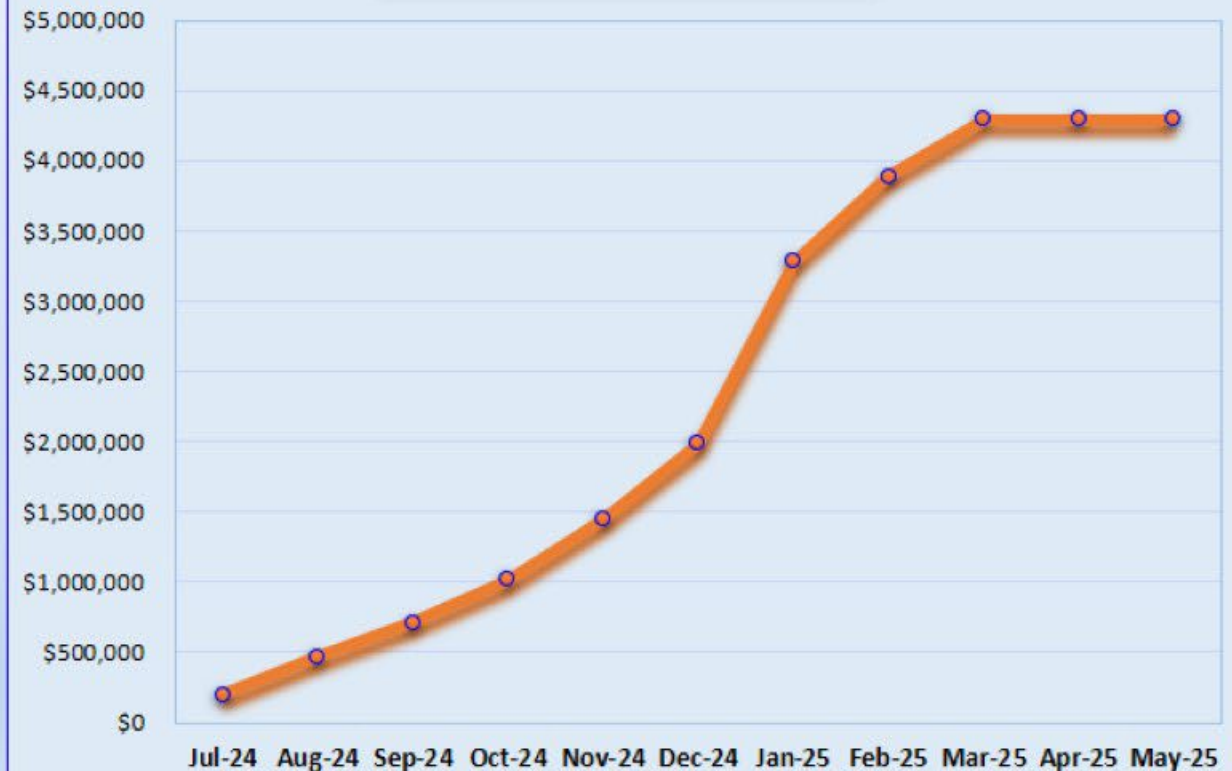
as of May 31, 2025

Month	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
<b>Expenses</b>	\$198,832	\$271,126	\$242,537	\$306,546	\$426,488	\$538,400	\$1,298,144	\$603,237	\$410,451	\$314,720	\$358,329
<b>Cumulative Expenses</b>	\$198,832	\$469,958	\$712,495	\$1,019,041	\$1,445,529	\$1,983,929	\$3,282,073	\$3,885,310	\$4,295,761	\$4,610,481	\$4,968,810

**Monthly Expenses**



**Commulative Expenses**



# Cash Balance Report

as of May 31, 2025



Class Fund	Available Cash
194 - GRF FY24	\$ 132,832.89
195- GRF FY25	\$ 235,605.36
200 - Revolving	\$ 341,658.12
210 - CAMTA	\$ 127,135.75
<b>Total Cash Balance</b>	<b>\$ 837,232.12</b>



System generated PeopleSoft financial reports / statements included are:

1. Operating Budget Comparison Summary by Division /Account.
2. Six Digit Expenditure Detail Report.
3. Allotment Budget and Available Cash.

# Key Financial Activities & Updates

(as of May 31, 2025)



## Budget Planning & Reporting

- Finalized **FY 2026 budget estimates** and **financial projections**.
- Continued review of encumbered funds with program managers to optimize FY 2025 usage.



## Asset & Compliance Management

- Completed and submitted updated **agency asset inventory** to OMES Asset Management.
- Performed detailed compliance review of **April 2025 P-Card** transactions.



## Procurement & Purchasing

- Finalized and submitted **FY 2026 Purchase Order (PO) renewals** for OMES processing.
- Supported P&C team with **financial / site reviews, contract reviews** and **project budgeting**.



## Operational & System Support

- Reviewed **monthly financial reports**, emphasizing major expenditures and budget alignment.
- Reconciled **PeopleSoft financial data** with supporting invoices for accuracy and transparency.
- Ongoing support for **vendor operations** – including POs, payments, travel claims, and requisitions.



Discussions and  
possible vote to  
approve the  
finance report.



OKLAHOMA  
COMMISSION ON  
CHILDREN AND  
YOUTH

# OCCY Budget

By

Annette Wisk Jacobi

Executive Director, OCCY

## State Fiscal Year 2026





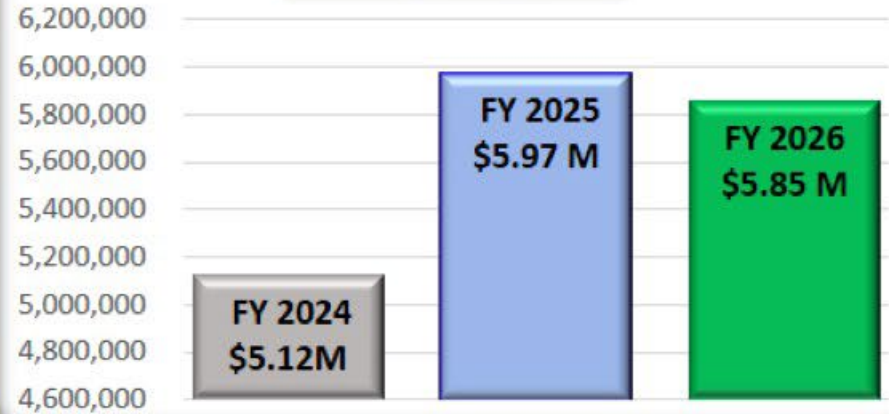
# Financial Goal

In the face of limited state resources and growing operational challenges, the Oklahoma Commission on Children and Youth remains steadfast in its mission to safeguard the well-being of our state's children and families. We commit to maximizing every dollar, prioritizing critical services, and shaping innovative partnerships.

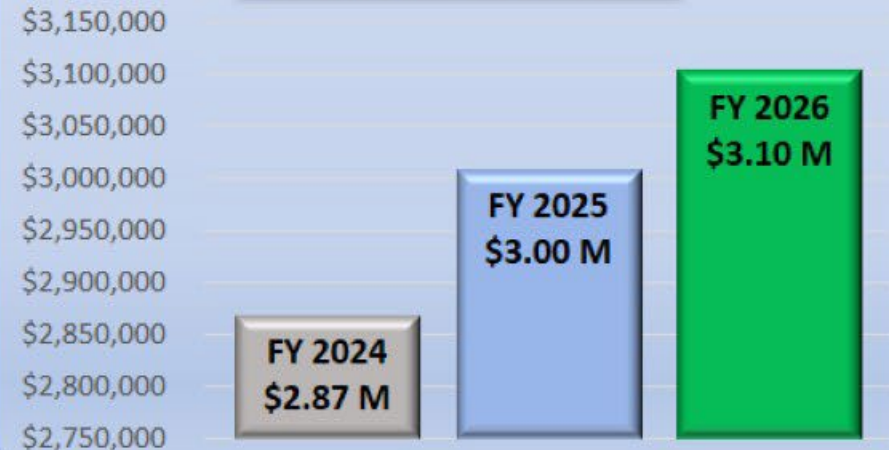
# Highlights – Past Budgets

BUDGET	FY 2024	FY 2025	FY 2026
Total Volume	\$ 5,120,000	\$ 5,970,846	\$ 5,855,634
Change <b>(-1.97%)</b>		\$ 850,846	\$ <b>(115,212)</b>
Appropriations	\$ 2,869,414	\$ 3,008,819	\$ 3,103,087
Change in Appropriations <b>(3.13%)</b>		\$ 139,405	\$ <b>94,268</b>
Community Planner – Parent Partnerships - 1 FTE			\$ <b>94,368</b>

Total Budget Comparison



State Appropriations Comparison







# Comparative Table:

FY 2025 vs. FY 2026

Expense Category	FY 2026	FY 2025	Change (\$)	Change (%)
Payroll	\$2,903,367	\$2,862,194	\$41,173	1.44%
Total Professional Services	\$1,122,765	\$1,242,306	(\$119,541)	-9.62%
Other Expenses	\$1,829,502	\$1,866,346	(\$36,844)	-1.97%
<b>TOTAL EXPENSES</b>	<b>\$5,855,634</b>	<b>\$5,970,846</b>	<b>(\$115,212)</b>	<b>-1.93%</b>

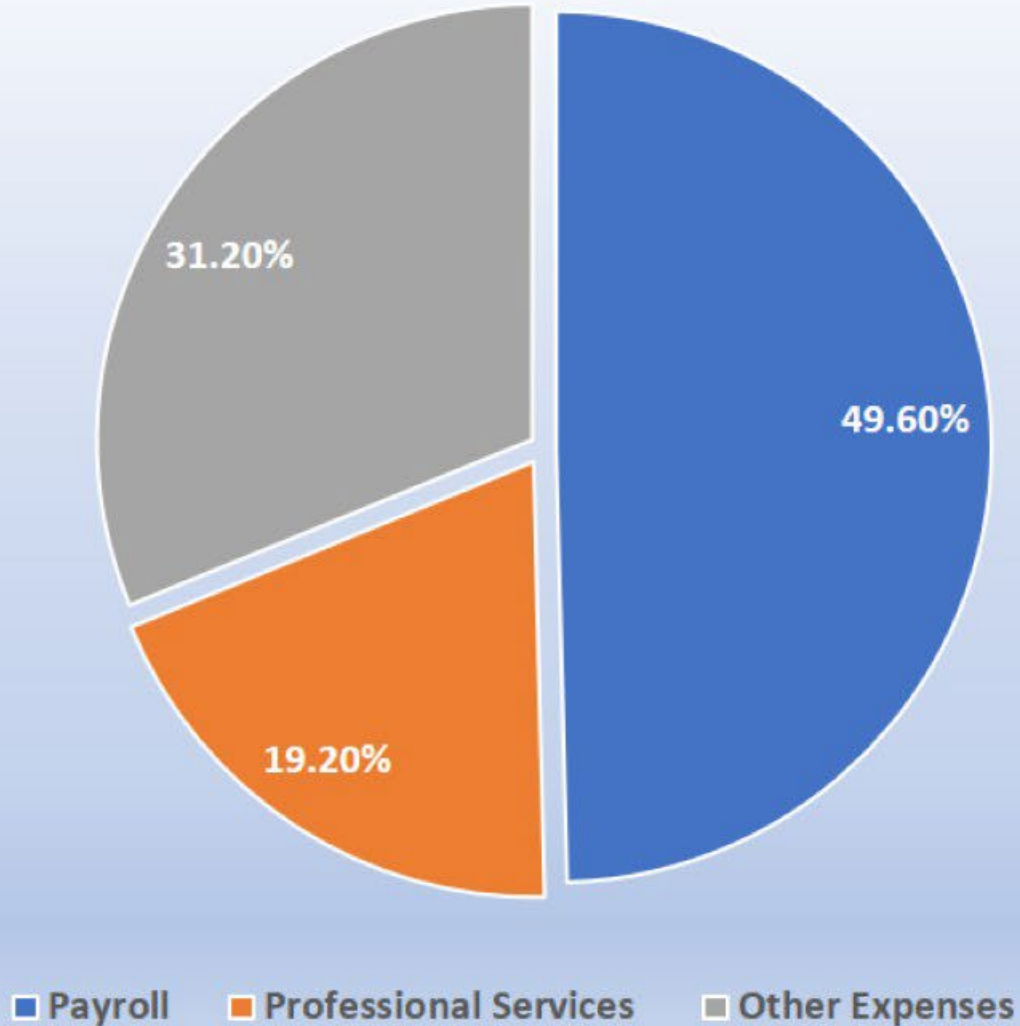
Revenue Sources				
<b>State Appropriations (GRF)</b>	<b>\$3,103,087</b>	<b>\$3,008,819</b>	<b>\$94,268</b>	<b>3.13%</b>
Carryover / Existing Cash	\$259,359	\$234,943	\$24,416	10.39%
Federal IV-E Grant	\$235,427	\$282,256	(\$46,829)	-16.59%
PDG Grant	\$385,005	\$595,380	(\$210,375)	-35.33%
CAMTA	\$1,365,000	\$1,364,835	\$165	0.01%
MPHI Grant	\$50,000	\$50,000	\$0	0.00%
CBCAP Grant	\$200,000	\$271,775	(\$71,775)	-26.41%
OHS - CSAW Grant	\$50,000	\$50,000	\$0	0.00%
ODMHSAS - Youth Engagement	\$107,250	-	-	-
Annie E. Casey Fdn. - Youth Voice	\$22,020	\$25,000	(\$2,980)	-11.92%
Children Justice Act Grant	\$78,486	\$62,838	\$15,648	24.90%
<b>TOTAL REVENUE</b>	<b>\$5,855,634</b>	<b>\$5,970,846</b>	<b>(\$115,212)</b>	<b>-1.93%</b>



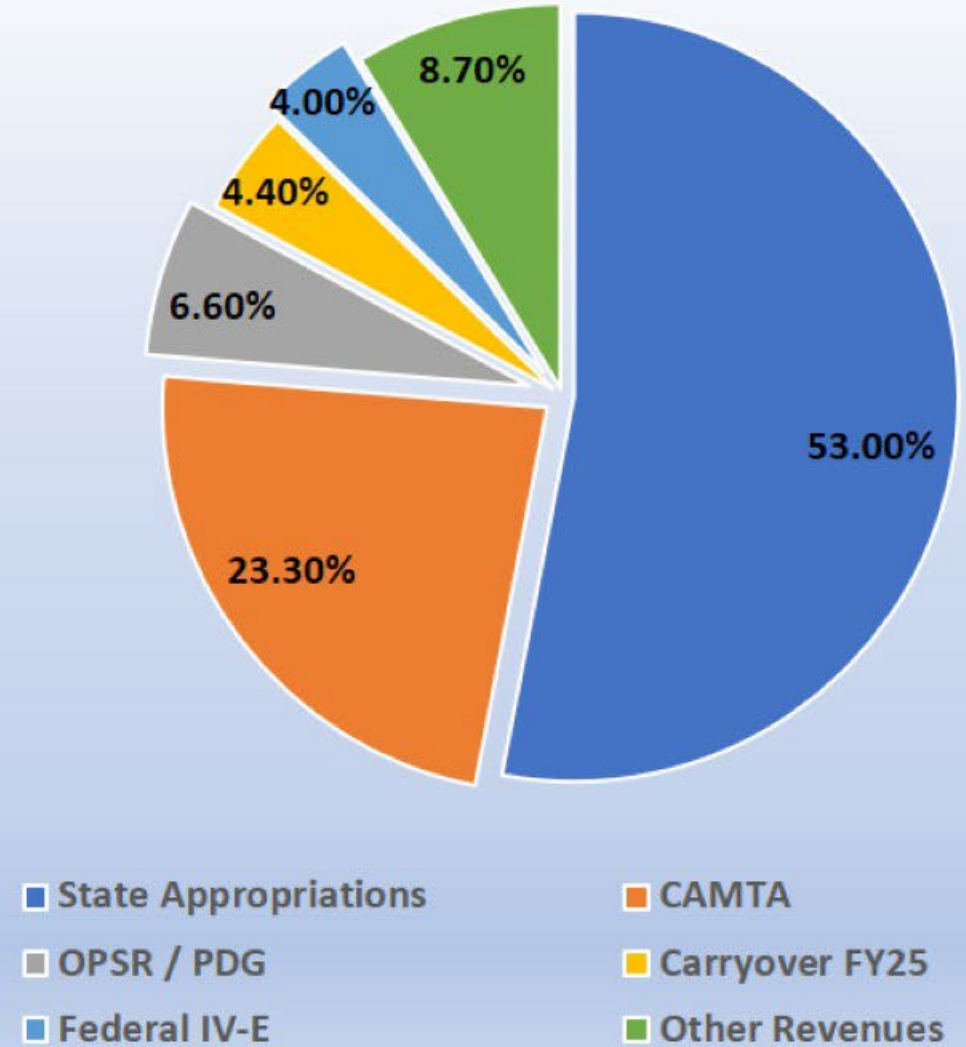
# Expense / Revenue Breakdown

FY 2026

**Expense Breakdown**  
(% of Total \$5.85M)




**Revenue Breakdown**  
(% of Total \$5.85M)







## Appropriations vs Payroll

- Total state appropriation: ~\$3.1 million
- Payroll costs: ~\$2.9 million
- Remaining balance: **\$199,720**
- Legislative earmarks: **\$210,000**
  - \$100,000 for Chief Child Abuse Examiner
  - \$60,000 for Juvenile Competency Evaluations
  - \$50,000 for OCCY Database Maintenance


 **No funding left** for rent, utilities, or office operations from appropriations.


## Critical Funding Gaps Threatening

 Federal IV-E funds are steadily shrinking, covering fewer children due to outdated eligibility rules.

 Key programs are only viable through carryover funding, which is not guaranteed year to year.

### Current Projected Gaps:

 BBBS (Big Brothers Big Sisters): **\$16,000 shortfall**

 Juvenile Competency Evaluations: **\$11,200 shortfall**

 P & C – Youth/Homeless Projects: **\$35,000 shortfall**

# Operational Constraints & Expenses

## ▼ Operational Austerity Measures

- ✗ No salary increases (including Executive Director).
- ✂ Chief Child Abuse Examiner contract **reduced by 50%**
- 🧳 **Travel restricted** to mission-critical only
- 💻 No office expansion – cannot bring staff back fulltime.
- 🏠 PARB Conference only **tentatively planned**
- ✗ No new consultants, new initiatives, or Commissioners retreat

## 📄 Fixed Costs Are Rising – Even Without Growth

- ▲ Misc. Admin. Expense increased by **\$8,512 (+14.2%)**  
→ Reflects higher costs for essential office functions and contract services. (Rent, Postage, Fleet, Agency Memberships)
- ▲ Gen. Operating Expense by **\$6,882 (+18.3%)**  
→ Driven by basic operational needs, inflation in supplies, and agency-wide cost pressure. (Office Supplies, IT supplies, repairs)
- 📌 **Combined increase: ▲ \$15,394**  
→ These are foundational costs necessary to keep programs and services functioning efficiently.





# OMES Cost of Services:

## FY24 to FY26 Analysis

Category	FY24	FY25	FY26	\$ Change (FY25→26)	% Change (FY25→26)
IS / IT Shared Services	\$23,492.76	\$23,562.96	\$25,812.12	\$2,249.16	9.54%
Human Capital Mgmt / HR & Payroll	\$12,600.00	\$12,600.00	\$15,582.00	\$2,982.00	23.67%
Capital Asset Management	\$10,768.92	\$15,614.40	\$15,614.40	\$0.00	0.00%
Agency Business Services	\$27,120.00	\$27,120.00	\$27,120.00	\$0.00	0.00%
OMES Risk Agreement	\$5,546.67	\$5,724.78	\$12,567.93	\$6,843.15	119.53%
◆ Total OMES Costs	\$79,528.35	\$84,622.14	\$96,696.45	\$12,074.31	14.27%

### ✓ Notes:

- Total OMES costs increased by **\$17,168.10** from FY24 to FY26 — a **21.6% jump** in just two years.
- The Risk Agreement more than **doubled** since FY25.
- HR/Payroll and IT Services also saw jumps, despite little/no change in service levels.

# Cost Risks & Budget Pressures.

- The agency lost access to a state vehicle in FY 2025. ❌ 🚗  
As a result, we anticipate increased costs in FY 2026 due to:
  - *Car rentals for essential travel.*
  - *Higher reimbursement claims for using personal vehicles.*
- May not fill vacant positions immediately.
- ⚠️ Managers are being asked to prepare for **an even leaner FY 2027.**



### Key Takeaways:

- Our **core operations are financially stretched**, with payroll costs absorbing all state appropriations.
- **Federal IV-E funds are shrinking**, increasing our reliance on unstable carryover funding.
- We've made **conservative choices** to sustain essential services, but flexibility is limited.
- To continue fulfilling our mission, we must have **stable, predictable support** and be **prepared for even leaner years ahead**.

# Closing & Call to Action

### What We Need Moving Forward:

- Continued **support from the Commission and Legislature** to protect critical programs.
- Flexibility in managing staffing and vacancies.
- Advocacy for **sustainable funding models**.

# Thank You



Full Credential Candidates  
Recommended by the OCCY Juvenile  
Competency Professional Committee



Jennifer Lancaster, PhD

Yemi Adeyiga, PhD





# Provisional Credential Candidates Recommended by the OCCY Juvenile Professional Committee



Sonya L. Cornwell, PhD

Paulette Pitt, PhD





## LEGISLATIVE RECAP

Marcia Johnson, Legislative Liaison



# Record Session

More bills became law without the Governor's signature and notwithstanding his objections than any in recent history.

# Bills That Became Law Without Governor's Signature

1<sup>st</sup> and 2<sup>nd</sup> Regular Sessions of the  
59<sup>th</sup> Legislature:

19

1<sup>st</sup> Regular Session of the 60<sup>th</sup>  
Legislature:

299



# Veto Overrides

1<sup>st</sup> and 2<sup>nd</sup> Regular Sessions of the  
59<sup>th</sup> Legislature:

25

1<sup>st</sup> Regular Session of the 60<sup>th</sup>  
Legislature:

47

# OCCY Legislative Agenda



*Became Law Without Governor's Signature:*

HB 1574 (Lawson/Stanley) Restores the authority of the Office of Juvenile System Oversight to conduct inspections of privately-operated facilities in the children and youth service system that receive state or federal funding.

HB 1863 (Roberts/Rader) Clarifies the duties of the Freestanding Multidisciplinary Teams and requires that they enter case review information into a secure database.

## Vetoed by the Governor:

SB 799 (Pederson/Pae) would have allowed an alternate adult to be included in electronic communications between a school employee and a student who is a homeless and unaccompanied minor.

*Veto message: “[This bill]. . .lets schools replace parents with ‘alternate adults’. . .[and]. . .doesn’t go far enough in ensuring that an effort is made to find the student’s parents or guardians. . .”*



## Carryover:

HB 2892 (Townley/Kern) Clarifies the authority of the Executive Director of OCCY to request an investigation of certain cases by OSBI or other law enforcement agency. Status: eligible to be heard on the Senate floor.

# Agency Appropriation

HB 2766 (Caldwell, T./Hall) appropriates \$3,103,087 to OCCY for SFY 26, an increase of \$94,268.

The increase will be used to fund the Community Planner for Parent Leadership position.



# Administrative Rule Adoption

HJR 1035 approves the agency's proposed rules that clarify the duties and processes of the Freestanding Multidisciplinary Teams and requires the use of a database to store case review information.

# MISCELLANEOUS LEGISLATION



# INTERIM ACTIVITIES



Oklahoma Commission on Children and Youth  
FY-2026 Budget Work Program

	Departments		ADMIN	OJSO	CEF	P&C	PARB	MDT	CASA	CIP	Juv. Comp	BCAE	CDRB	IT
06.12.2025	Managers			Tina/Harold	Danielle	Danielle	Keith	Brittany	Brittany	Danielle	Richard	Brittany	Elizabeth	
	Number of FTE	31	7	8		6	2	2			1		5	
Object of Exp. Code	Account	Total	0100002	0100032	0100040	0100042	0100043	0100044	0100045	0100090	0100301	0100401	0100681	8800001
511xxx	Payroll	2,022,006	506,842	543,656	0	330,666	129,004	126,516	0	0	63,000	0	322,322	0
512110	Insurance Premiums: Health & Life, etc.	385,008	111,516	128,388	0	53,532	18,468	18,276	0	0	9,138	0	45,690	0
512210	Unemployment	9,072	2,016	2,592	0	1,584	576	576	0	0	288	0	1,440	0
512310	Workers Comp. Prems.	4,034	940	996	0	618	236	236	0	0	484	0	524	0
513xxx	FICA & Retirement Contributions/Def.Comp.	483,247	124,952	127,794	0	81,681	31,878	31,275	0	0	15,578	0	70,089	0
	Total Payroll Expense	2,903,367	746,266	803,426	0	468,081	180,162	176,879	0	0	88,488	0	440,065	0
515xxx	Professional Services	1,112,065	99,138	24,540	0	551,820	960	44,000	0	17,500	88,800	50,000	0	235,307
519130	Flexible Benefits	10,700	3,600	2,300	0	1,500	1,500	1,000	0	0	0	0	800	0
	Total Personal Services	4,026,132	849,004	830,266	0	1,021,401	182,622	221,879	0	17,500	177,288	50,000	440,865	235,307
521xxx	Travel Reimbursements	40,982	9,264	4,872	0	17,000	4,030	1,663	0	0	1,044	0	3,109	0
522xxx	Travel Direct Purchase	90,540	5,532	2,352	0	46,600	24,600	1,540	0	6,000	156	0	3,760	0
531xxx	Misc. Administrative Expenses	68,297	13,627	0	0	11,016	150	2,500	0	2,000	0	0	96	38,908
532xxx	Rent Expense	136,812	96,246	0	0	12,000	150	2,000	0	0	0	0	0	26,416
533xxx	Maintenance & Repair Expense	1,200	0	0	0	0	0	0	0	0	0	0	0	1,200
534xxx	Specialized Supplies & Mat'ls. Exp.	11,600	11,600	0	0	0	0	0	0	0	0	0	0	0
536xxx	General Operating Expenses	44,578	9,000	300	0	27,444	300	1,538	0	0	600	0	1,000	4,396
541xxx	Office Furniture and Equipment	9,707	2,500	300	0	1,000	200	300	0	0	1,000	0	1,275	3,132
542xxx	Library Equipment and Resources	3,000	2,500	0	0	0	500	0	0	0	0	0	0	0
553xxx	Indemnities, Restitutions, Settlements	28,486	0	0	0	0	0	0	28,486	0	0	0	0	0
554xxx	Program Reimbursements, Litigation Cost	1,394,300	300	0	0	0	30,000	1,300,000	0	64,000	0	0	0	0
	Total Other Expense	1,829,502	150,569	7,824	0	115,060	59,930	1,309,541	28,486	72,000	2,800	0	9,240	74,052
	Division/Unit Totals	5,855,634	999,573	838,090	0	1,136,461	242,552	1,531,420	28,486	89,500	180,088	50,000	450,105	309,359
	Revenue & Existing Cash													
19601	Appropriation	3,103,087	921,841	803,426		372,186	180,162	176,879			148,488	50,000	400,105	50,000
19511	FY25-Carryover / Existing Cash	259,359												259,359
20000	Federal IV-E Grant	235,427	12,732	34,664			62,390	4,541		89,500	31,600			
20000	MPHI Grant	50,000											50,000	
20000	OSDH- Community Based Child Abuse Prevention (CBCA)	200,000				200,000								
20000	OHS- CSAW Grant	50,000				50,000								
20000	OPSR- Pre-School Development Grant (PDG)	385,005				385,005								
20000	ODMHSAS- Youth Engagement	107,250				107250								
20000	Annie E. Casey Fdn. Grant- Youth Voice	22,020				22,020								
20000	Child Justice Act Grant	78,486						50,000	28,486					
21000	Inter-Agency / CAMTA	1,365,000	65,000					1,300,000						
	Division/Unit Totals	5,855,634	999,573	838,090	0	1,136,461	242,552	1,531,420	28,486	89,500	180,088	50,000	450,105	309,359