

FUND	EMPLOYEE BENEFITS FUND - 4010	▼
DEPARTMENT	County Commissioners 120	▼
FISCAL YEAR	FY 2025-26	▼

County Officer's Annual Report

For Oklahoma County Only

Please Read Carefully

This form is designed for use by all **SPECIAL REVENUE FUNDS/CASH FUNDS** including the following

HIGHWAY CASH - 1110 - 9100

HIGHWAY CASH - 1110 - 9200

HIGHWAY CASH - 1110 - 9300

RESALE PROPERTY-BUDGETED - 1130

TREASURER MORTGAGE FEE FUND - 1140

COUNTY CLERK LIEN FEE FUND - 1150

COUNTY CLERK UCC FUND - 1151

COUNTY CLERK RECORDS MGMT. & PRESERVATION FUND - 1152

SHERIFF SER. FEE FUND - 1160

SHERIFF SPECIAL REV. FUND - 1161

ASSESSOR'S REVOLVING FEE FUND - 1201

JUVENILE PROBATION FEE - 1231

JUVENILE WORK RESTITUTION FUND - 1232

JUVENILE GRANT FUND - 1233

PLANNING COMMISSION - 1240

LOCAL EMERGENCY PLANNING COMMITTEE - 1250

EMERGENCY MANAGEMENT FUND - 1251

COMMUNITY SERVICE FEE FUND - 1260

COMMUNITY SENTENCING FEE FUND - 1270

DRUG COURT FUND - 1280

MENTAL HEALTH COURT FUND - 1282

CAPITAL PROJECTS- REGULAR - 2010

CAPITAL PROJECTS - DISTRICT - 2020

TINKER CLEARING 2002 FUND - 2031

COUNTY BONDS 2008 - 2032

JAIL FACILITY FUND - 2040

SALE OF PROPERTY PROCEEDS - 2050

EMPLOYEE BENEFITS - 4010

WORKER'S COMPENSATION - 4020

SELF INSURANCE - 4030

PBA-LINCOLN BUILDING - 2803

PBA-METRO PARKING GARAGE - 3300

PBA-INVESTOR'S CAPITAL BUILDING - 3400

PBA-DEBT SERVICE - 3600

SA& I No. 1161-A Special Revenues (2000)

Department County Commissioners 120

County Commissioner

Oklahoma County, Oklahoma
ANNUAL REPORT FOR THE FISCAL YEAR ENDING
FOR SPECIAL REVENUE-CASH FUNDS

June 30, 2025

SA&I No. 1161 Special For Oklahoma County Only

To The Honorable Board of County Commissioners
and the County Excise Board

I, Myles Davidson, the duly qualified and acting
of the County and State aforesaid, do hereby certify that the following is a true and correct report of the Special
Revenue Cash Funds of my office during the fiscal year just closed.

County Commissioner

REPORT OF EARNINGS		
CLASS OF ITEMS (List only fees collected for Special Revenue Cash Funds)	COLLECTION OF THE CURRENT FISCAL YEAR	90% NORMALLY RECURRENT SOURCES OF PRECEDING YEAR
List-Statutory and Account Criteria:		
Fund-		
Purpose-		
	Projected	
Source(s) of Revenue-	FY 24-25	FY 25-26
Employee Premiums	3,125,610.00	3,125,610.00
Employer Premiums	20,786,550.00	20,786,550.00
Retiree Premiums	961,347.47	961,347.47
Cobra Premiums	0.00	0.00
Stop Loss Reimb	235,021.00	235,021.00
Rx Rebates	2,844,674.00	2,844,674.00
Retiree Drug Subsidy	0.00	0.00
Refunds/Reimb/Other	107,782.00	100,000.00
CARES Reimb	100,000.00	0.00
Interest Income	0.00	0.00
Transfers	8,696,775.00	8,696,775.00
Beginning Cash Balance	995,032.00	1,013,581.00
Total Actual Collections	37,852,791.47	37,763,558.47

THE DUTY OF TAXING OFFICIALS
Supreme Court Case 22, 626 Opinion Filed April 26, 1932

The Duty of Taxing Officials to make Appropriations is plain and definite, and the refusal to perform such duty is sufficient to authorize the issuance of a writ of mandamus.

"It is not the duty of taxing officials to make appropriations for the performance of constitutional governmental functions, but it is the duty of the officers charged with the performance of those duties to see that those appropriations are made, and such officers may not sit idly by and see the income and revenue of the county appropriated for other purposes then recover compensation for the performance of their duties." Special Revenue Funds , as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes.

Office Board of County Commissioners

Oklahoma County, Oklahoma
ANNUAL REPORT FOR THE FISCAL YEAR ENDING
FOR SPECIAL REVENUES - CASH FUNDS

June 30, 2025

To The Honorable Board of County Commissioners
and the County Excise Board

I, Myles Davidson, the duly qualified and acting County Commissioner of the
County and State aforesaid, do hereby certify that the following is a true and correct report of expenditures of this office during the
fiscal year just closed with an estimate of my actual needs for the ensuing fiscal year.

REPORT OF PRIOR EXPENDITURES AND ESTIMATE OF NEEDS

CLASSIFICATION Items of Expense	Total Appropriations As of February 28	Estimated Appropriations March thru June	Checks Issued	Reserves	Estimated Appropriations to carry forward	Estimate of Needs
Salaries and Wages					0.00	0.00
Fringe Benefits					0.00	0.00
Travel					0.00	0.00
Operating Expense	26,596,367.83	11,256,423.64	25,122,736.20	12,451,064.80	0.00	37,573,801
Capital Outlay					0.00	0.00
Total	\$26,596,367.83	\$11,256,423.64	\$25,122,736.20	\$12,451,064.80	\$0.00	\$37,573,801

SET OUT BELOW ANY DETAIL DEEMED ESSENTIAL TO EXPLAIN ESTIMATE FOR ENSUING YEAR

Personal Services

Statutory Annual Salary of Principal Officer
Annual Salary of First Deputy
Annual Salary of Second Deputies at \$ _____ Per Month Per Annum
Annual Salary of Third Deputies at \$ _____ Per Month Per Annum
Annual Salary of Fourth Deputies at \$ _____ Per Month Per Annum
Annual Salary of (Insert Desc.) Deputies at \$ _____ Per Month Per Annum
Total of Principal Officer and Deputies Salaries
Wages and/or Compensation of Part-time Help
Travel Expenses as Authorized and/or Defined by Law
TOTAL FOR ALL PERSONAL SERVICES

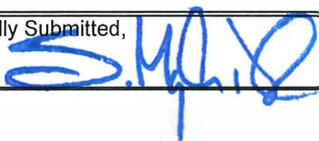
Maintenance and Operation

Postage, Telephone and Telegraph
Books, Printed Forms, Ledgers and other Supplies
Premiums on Surety Bonds of Officers, Deputies and Employees
Repair and Upkeep of Office Furniture, Machines and Equipment
TOTAL FOR MAINTENANCE AND OPERATION

Capital Outlay

Furniture, Machines and Equipment to be replaced
Additional Furniture, Machines and Equipment Needed
TOTAL FOR CAPITAL OUTLAY

Respectfully Submitted,



Official Title

County Commissioner

Oklahoma County				
Budget Request Worksheet				
Fund	EMPLOYEE BENEFITS FUND - 4010 ▼			
Cost Center	County Commissioners 120 ▼			
		FY 25-26	FY 24-25	
Exp		Proposed	Adopted	
Acct	Description	Budget	Budget	
54000	Maintenance & Operation			
54455	Dental Administration-Delta Dental	167,988	175,146	\$ (7,158.12)
54504	Health Plan Administration-HealthSmart	603,447	597,329	6,117.76
54504	Stop Loss Premium-HealthSmart	1,212,602	1,246,233	(33,630.96)
54504	Life/AD&D Premiums-Healthsmart	367,638	368,450	(811.67)
54504	Actuarial Fees	45,000	47,825	(2,825.00)
54505	Vision Administration-VSP	26,396	21,756	4,640.00
54504	Summit Consolidated-Rx Plan	44,444	50,000	(5,555.52)
54521	Medical Claims	18,595,605	18,999,356	(403,750.84)
54522	Prescription Claims	12,678,795	11,820,584	858,210.96
54523	County Pharmacy-Social Services	-	179,036	(179,036.00)
54524	Vision Claims-VSP	189,440	166,927	22,513.00
54525	Dental Claims-Delta Dental	1,857,954	1,635,621	222,333.48
54529	Employee Assistance Program	21,993	23,770	(1,777.36)
54544	Prepaid Legal	64,913	57,736	7,176.77
54544	Physicians Mutual-Medicare Supplement	1,678,228	1,480,187	198,040.76
54544	YMCA Membership	19,357	21,194	(1,836.67)
	Total Maint & Operations	\$ 37,573,801	\$ 36,891,150	\$ 682,651
	Grand Total Budget Request	\$ 37,573,801	\$ 36,891,150	\$ 682,651

**OFFICER'S ANNUAL REPORT OF EARNINGS, EXPENDITURES,
ESTIMATED INCOME AND NEEDS**

*To The Honorable Board of County Commissioners
and County Excise Board*

Oklahoma County, State of Oklahoma

GENTLEMEN: In pursuance of requirements of Okl. St. Ann. 68 Section 3004, and other statutes, there is set forth on the reverse side hereof an itemized statement of the accrued earnings and the cost of maintenance of the office of , County of Oklahoma, Oklahoma, covering the fiscal year ending , including an itemized statement of the estimated income and approximate needs of said office for the ensuing fiscal year.

I further certify that the several items of probable needs are indispensable for the proper administration of the affairs of said office for the ensuing fiscal year. You will please include the same in the published County Estimate and Budget filed with the County Excise Board as provided by Okl. St. Ann.68 Section 3002..

Dated at Oklahoma City, Oklahoma, this 7th day of May,

Official or Director's Signature

Official Title

<p>ANNUAL REPORT of the County Commissioner of Earnings and Expenditures for FISCAL YEAR ENDING <input type="text" value="June 30, 2025"/> and Estimated Income and Needs FOR ENSUING FISCAL YEAR</p>
<p>Filed this _____ day of _____, <input type="text" value="2025"/></p> <p>Maressa Treat, County Clerk S.A.&I No. 1161-A Special for Oklahoma County Only</p>

Oklahoma County
Analysis of Employee Benefits Fund
25-26 Budget Projections

Expenditures	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25	25/26	Difference	Change	% Change	Assumptions/Basis
							Projection	Estimates				
Medical Claims	\$ 14,218,101	\$ 14,782,140	\$ 15,025,582	\$ 19,142,731	\$ 18,114,785	\$ 18,999,356	\$ 19,100,000	\$ 19,482,000	\$ 382,000		2.0%	
Medical Claims reimbursed by CARES		1,959,388	\$ 2,655,755	2,434,882	584,447	300,000	150,000	-	(150,000)		-100.0%	
Medical Claims Paid by Stop Loss	-	317,114	518,685	1,687,269	-	-	-	-	-			
Prescription Drugs	6,036,135	6,763,524	9,029,728	12,021,376	11,410,196	11,820,584	12,191,149	12,678,795	487,646		4.0%	
Total Medical and Rx	20,254,236	23,822,167	27,229,750	35,286,258	30,109,428	31,119,940	31,441,149	32,160,795	719,646	-	2.3%	
Dental Claims	1,407,069	1,464,694	1,414,163	1,668,243	1,632,337	1,635,621	1,821,524	1,857,954	36,431		2.0%	
Vision Claims	156,031	175,267	200,983	195,160	191,625	166,927	189,440	189,440	(0)		0.0%	
County Pharmacy	255,981	254,176	286,574	270,820	195,052	179,036	58,775	-	(58,775)		-100.0%	
Healthsmart Admin Fees	550,829	564,034	579,454	592,544	595,834	597,329	603,447	603,447	-		0.0%	
Summit Consolidated-Rx Plan	54,167	50,000	41,667	58,333	56,158	50,000	50,000	50,000	-		0.0%	
Delta Dental Admin Fees	180,897	87,882	201,955	157,364	172,961	175,146	164,694	167,988	3,294		2.0%	
VSP Admin Fees	23,405	26,290	30,158	26,886	28,200	21,756	26,396	26,396	0		0.0%	
Actuary Fees	31,700	32,275	32,925	34,750	47,825	47,825	43,579	45,000	1,421		3.3%	
Prepaid Legal	-	51,064	61,277	63,941	44,412	57,736	64,913	64,913	-		0.0%	
Life/AD&D Premiums	346,284	357,948	375,081	388,284	370,136	368,450	367,638	367,638	-		0.0%	
Stop Loss Premiums	1,082,060	1,131,387	1,318,177	1,222,138	1,245,326	1,246,233	1,212,602	1,038,281	(174,321)		-14.4%	
Bestco Mutual Medicare Premium	1,052,524	940,560	1,202,661	1,090,242	1,476,527	1,480,187	1,678,228	1,978,228	300,000		17.9%	
TPG Group (Retirees Medicare Suppl & Presc Plan)					-	-	-	-			#DIV/0!	
Employee Assistance Program	19,946	21,165	21,393	19,610	23,175	23,770	21,993	21,993	-		0.0%	
YMCA Membership	19,839	21,896	20,893	24,174	19,584	21,194	19,357	19,357	-		0.0%	
Misc Refunds/Reimb/Flex Spending Acct	-	8,098	7,940	13,775	8,106	-	2,476	2,476	0		0.0%	
Total Expenditures	\$ 25,434,967	\$ 29,008,900	\$ 33,025,050	\$ 41,112,522	\$ 36,216,685	\$ 37,191,150	\$ 37,766,210	\$ 38,593,906	\$ 827,696	\$ -	2.2%	
Revenue/Transfers/Fund Balance												
Employer Premiums	\$ 16,028,513	\$ 15,307,586	\$ 17,098,828	\$ 18,368,910	\$ 18,375,075	\$ 18,390,661	\$ 20,786,550	\$20,786,550	\$ (0)		0.0%	339,060.00
Employee Premiums	3,271,600	3,171,986	3,235,066	3,241,249	3,193,557	3,160,895	3,125,610	3,125,610	(0)		0.0%	-
Retiree Premiums/COBRA Premiums	925,763	862,623	853,743	943,566	900,362	928,058	961,347	961,347	(0)		0.0%	-
Cobra Premiums	6,181	17,126	34,182	22,346	42,897	44,663	-	-	-		0.0%	339,060.00
Stop Loss Reimb	121,257	466,815	1,070,001	2,036,683	293,159	293,159	235,021	235,021	0		0.0%	
Rx Rebates	1,661,194	1,434,785	3,010,157	3,399,888	3,193,989	2,916,532	2,844,674	2,844,674	0		0.0%	
Retiree Drug Subsidy	-	147,247	202,856	203,136	-	203,136	-	-	-		#DIV/0!	
Refunds/Reimbursements	129,460	241,120	224,726	78,069	433,939	100,000	109,182	100,000	(9,182)		0.0%	
ARPA Reimbursements			2,655,755	2,434,882	584,447	300,000	150,000	-	(150,000)		0.0%	
Interest	4	4	-	-	-	-	-	-	-		0.0%	
Transfers In	3,400,000	5,800,000	3,600,000	7,925,000	9,441,000	8,696,775	8,696,775	10,340,703	1,643,928		0.0%	
Beginning Fund Balance	1,308,158	1,417,164	1,816,938	777,203	753,292	-	995,032	200,000			0.0%	
Total Available Funds	\$ 26,852,131	\$ 28,866,456	\$ 33,802,253	\$ 39,430,932	\$ 37,211,717	\$ 35,033,879	\$ 37,904,192	\$ 38,593,905	\$ 1,484,745	\$ -	0.0%	
Ending Fund Balance	\$ 1,417,164	\$ (142,443)	\$ 777,203	\$ (1,681,590)	\$ 995,032	\$ (2,157,271)	\$ 137,983	\$ (0)	\$ 657,049	\$ 1	0.0%	

Note 1:
Employer rates will change for FY 2024-25 3% Premium increase
The updated rates are based on rates established by Budget Board.
No increases in employee rates were factored in for January 2023.
Estimated 70% Participation in HRA (35% retirees) - premium free month

FUND	SELF INSURANCE FUND - 4030	▼
DEPARTMENT	County Commissioners 120	▼
FISCAL YEAR	FY 2025-26	▼

County Officer's Annual Report

For Oklahoma County Only

Please Read Carefully

This form is designed for use by all **SPECIAL REVENUE FUNDS/CASH FUNDS** including the following

HIGHWAY CASH - 1110 - 9100

HIGHWAY CASH - 1110 - 9200

HIGHWAY CASH - 1110 - 9300

RESALE PROPERTY-BUDGETED - 1130

TREASURER MORTGAGE FEE FUND - 1140

COUNTY CLERK LIEN FEE FUND - 1150

COUNTY CLERK UCC FUND - 1151

COUNTY CLERK RECORDS MGMT. & PRESERVATION FUND - 1152

SHERIFF SER. FEE FUND - 1160

SHERIFF SPECIAL REV. FUND - 1161

ASSESSOR'S REVOLVING FEE FUND - 1201

JUVENILE PROBATION FEE - 1231

JUVENILE WORK RESTITUTION FUND - 1232

JUVENILE GRANT FUND - 1233

PLANNING COMMISSION - 1240

LOCAL EMERGENCY PLANNING COMMITTEE - 1250

EMERGENCY MANAGEMENT FUND - 1251

COMMUNITY SERVICE FEE FUND - 1260

COMMUNITY SENTENCING FEE FUND - 1270

DRUG COURT FUND - 1280

MENTAL HEALTH COURT FUND - 1282

CAPITAL PROJECTS- REGULAR - 2010

CAPITAL PROJECTS - DISTRICT - 2020

TINKER CLEARING 2002 FUND - 2031

COUNTY BONDS 2008 - 2032

JAIL FACILITY FUND - 2040

SALE OF PROPERTY PROCEEDS - 2050

EMPLOYEE BENEFITS - 4010

WORKER'S COMPENSATION - 4020

SELF INSURANCE - 4030

PBA-LINCOLN BUILDING - 2803

PBA-METRO PARKING GARAGE - 3300

PBA-INVESTOR'S CAPITAL BUILDING - 3400

PBA-DEBT SERVICE - 3600

SA& I No. 1161-A Special Revenues (2000)

Department County Commissioners 120 ▼ Office County Commissioner ▼

Oklahoma County, Oklahoma
ANNUAL REPORT FOR THE FISCAL YEAR ENDING
FOR SPECIAL REVENUE-CASH FUNDS

June 30, 2024

SA&I No. 1161 Special For Oklahoma County Only

*To The Honorable Board of County Commissioners
and the County Excise Board*

I, Brian Maughan, the duly qualified and acting
of the County and State aforesaid, do hereby certify that the following is a true and correct report of the Special
Revenue Cash Funds of my office during the fiscal year just closed.

County Commissioner

REPORT OF EARNINGS		
CLASS OF ITEMS <i>(List only fees collected for Special Revenue Cash Funds)</i>	COLLECTION OF THE CURRENT FISCAL YEAR	90% NORMALLY RECURRENT SOURCES OF PRECEDING YEAR
List-Statutory and Account Criteria:		
Fund-		
Purpose-		
Source(s) of Revenue-		
General Fund Transfer	430,000.00	387,000.00
Beginning Cash Balance	1,043,293.34	938,964.01
Total Actual Collections	1,473,293.34	1,325,964.01

THE DUTY OF TAXING OFFICIALS
Supreme Court Case 22, 626 Opinion Filed April 26, 1932

The Duty of Taxing Officials to make Appropriations is plain and definite, and the refusal to perform such duty is sufficient to authorize the issuance of a writ of mandamus.

*"It is not the duty of taxing officials to make appropriations for the performance of constitutional governmental functions, but it is the duty of the officers charged with the performance of those duties to see that those appropriations are made, and such officers may not sit idly by and see the income and revenue of the county appropriated for other purposes then recover compensation for the performance of their duties." **Special Revenue Funds** , as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes.*

Office of: Board of County Commissioners

Oklahoma County, Oklahoma
ANNUAL REPORT FOR THE FISCAL YEAR ENDING
FOR SPECIAL REVENUES - CASH FUNDS

June 30, 2025

To The Honorable Board of County Commissioners
and the County Excise Board

I, Brian Maughan, the duly qualified and acting
of the County and State aforesaid, do hereby certify that the following is a true and correct report of expenditures of this office
during the fiscal year just closed with an estimate of my actual needs for the ensuing fiscal year.

County Commissioner

REPORT OF PRIOR EXPENDITURES AND ESTIMATE OF NEEDS

CLASSIFICATION Items of Expense	Total Appropriations As of March 31	Estimated Appropriations March thru June	Checks Issued	Reserves	Estimated Appropriations to carry forward	Estimate of Needs
Salaries and Wages					0.00	0.00
Fringe Benefits					0.00	0.00
Travel					0.00	0.00
Operating Expense	1,043,293.34	0.00	18,364.53	716,282.99	308,645.83	295,107
Capital Outlay					0.00	0
Total	\$1,043,293.34	\$0.00	\$18,364.53	\$716,282.99	\$308,645.83	295,107

SET OUT BELOW ANY DETAIL DEEMED ESSENTIAL TO EXPLAIN ESTIMATE FOR ENSUING YEAR

Personal Services

Statutory Annual Salary of Principal Officer
Annual Salary of First Deputy
Annual Salary of Second Deputies at \$ _____ Per Month Per Annum
Annual Salary of Third Deputies at \$ _____ Per Month Per Annum
Annual Salary of Fourth Deputies at \$ _____ Per Month Per Annum
Annual Salary of (Insert Desc.) Deputies at \$ _____ Per Month Per Annum
Total of Principal Officer and Deputies Salaries
Wages and/or Compensation of Part-time Help
Travel Expenses as Authorized and/or Defined by Law
TOTAL FOR ALL PERSONAL SERVICES

Maintenance and Operation

Postage, Telephone and Telegraph
Books, Printed Forms, Ledgers and other Supplies
Premiums on Surety Bonds of Officers, Deputies and Employees
Repair and Upkeep of Office Furniture, Machines and Equipment
TOTAL FOR MAINTENANCE AND OPERATION

Capital Outlay

Furniture, Machines and Equipment to be replaced
Additional Furniture, Machines and Equipment Needed
TOTAL FOR CAPITAL OUTLAY

Respectfully Submitted,

Official Title County Commissioner

Oklahoma County			
Budget Request Worksheet			
Fund	SELF INSURANCE FUND - 4030		
Cost Center	County Commissioners 120		
Exp		FY 25-26	FY 24-25
Acct	Description	Proposed	Adopted
		Budget	Budget
51000	Salaries and Wages		
51010	FT Salaries and Wages		
51020	PT Salaries and Wages		
51030	Overtime Salaries		
51050	Professional Services		
51090	Temporary Services		
	Other Salaries & Wages		
51000	Total Salary & Wages	\$ -	\$ -
52000	Fringe Benefits		
52010	FICA and Medicare--7.65%		
52031	Retirement-Dept Defined Benefit		
52032	Retirement-Dept. Defined Contribution		
52040	Unemployment		
52045	Dept-Health, Dental & Life Ins.		
52000	Total Fringe Benefits	\$ -	\$ -
53000	Travel		
53010	Monthly Mileage/In State		
53030/53110	Lodging		
53040/53120	Meals		
53060/53140	Registration Fees		
53080/53160	Incidentals/In State		
53150	Airfare		
53020/53100	Mileage Allowance		
53000	Total Travel	\$ -	\$ -
54000	Maintenance & Operation		
54352	Office supplies		
54541	Tort Claims	\$ 19,498	\$ 27,546.80
54542	Deposition Services	\$ 275,610	707,100.72
	Total Maint & Operations	\$ 295,107.27	\$ 734,647.52
55000	Capital Outlay		
55010	Building -Renovation		
55380	Office Equipment - Lease		
55390	Copier-Lease		
	Total Capital	\$ -	\$ -
	Grand Total Budget Request	\$ 295,107.27	\$ 734,647.52

**OFFICER'S ANNUAL REPORT OF EARNINGS, EXPENDITURES,
ESTIMATED INCOME AND NEEDS**

*To The Honorable Board of County Commissioners
and County Excise Board*

Oklahoma County, State of Oklahoma

GENTLEMEN: In pursuance of requirements of Okl. St. Ann. 68 Section 3004, and other statutes, there is set forth on the reverse side hereof an itemized statement of the accrued earnings and the cost of maintenance of the office of , County of Oklahoma, Oklahoma, covering the fiscal year ending , including an itemized statement of the estimated income and approximate needs of said office for the ensuing fiscal year.

I further certify that the several items of probable needs are indispensable for the proper administration of the affairs of said office for the ensuing fiscal year. You will please include the same in the published County Estimate and Budget filed with the County Excise Board as provided by Okl. St. Ann.68 Section 3002..

Dated at Oklahoma City, Oklahoma, this **13th** of **April**,

Official or Director's Signature

Official Title

<p>ANNUAL REPORT of the</p> <p><input type="text" value="County Commissioner"/> <input type="button" value="▼"/></p> <p>of</p> <p>Earnings and Expenditures</p> <p>for</p> <p>FISCAL YEAR ENDING</p> <p><input type="text" value="June 30, 2025"/> <input type="button" value="▼"/></p> <p>and</p> <p>Estimated Income and Needs</p> <p>FOR ENSUING FISCAL YEAR</p> <hr/> <p>Filed this _____ day of _____,</p> <p><input type="text" value="2025"/> <input type="button" value="▼"/></p> <p>County Clerk's Office S.A.&I No. 1161-A Special for Oklahoma County Only</p>

Oklahoma County
Self Insurance Fund 4030
FY 2025-2026

	at February 28							
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	
	Actual	Actual	Actual	Actual	Actual	Projections	Projections	
Self Insurance Fund 4030								
<u>Revenue/Operating Transfers In</u>								
Reimbursements	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
Transfers	60,000	182,200	406,900	780,000	-	430,000	430,000	
Beginning Fund Balance	92,731	58,946	200,866	497,372	1,043,293	1,043,293	738,646	
	152,731	241,146	607,766	1,277,372	1,043,293	1,473,293	1,168,646	
<u>Expenses</u>								
Tort Claim Settlements	19,165	30,946	-	21,500	18,365	27,547	19,498	<3 Year Avg
Deposition Services	74,620	9,334	110,394	212,579	707,101	707,101	275,610	<3 Year Avg
Total	93,785	40,280	110,394	234,079	725,465	734,648	295,107	
Ending Cash Balance	\$ 58,946	\$ 200,866	\$ 497,372	\$ 1,043,293	\$ 317,828	\$ 738,646	\$ 873,539	<Maintain \$100K Balance

FUND
DEPARTMENT
FISCAL YEAR

WORKER'S COMPENSATION FUND - 4020

County Commissioners 120

FY 2025-26



County Officer's Annual Report

For Oklahoma County Only

Please Read Carefully

This form is designed for use by all **SPECIAL REVENUE FUNDS/CASH FUNDS** including the following

HIGHWAY CASH - 1110 - 9100

HIGHWAY CASH - 1110 - 9200

HIGHWAY CASH - 1110 - 9300

RESALE PROPERTY-BUDGETED - 1130

TREASURER MORTGAGE FEE FUND - 1140

COUNTY CLERK LIEN FEE FUND - 1150

COUNTY CLERK UCC FUND - 1151

COUNTY CLERK RECORDS MGMT. & PRESERVATION FUND - 1152

SHERIFF SER. FEE FUND - 1160

SHERIFF SPECIAL REV. FUND - 1161

ASSESSOR'S REVOLVING FEE FUND - 1201

JUVENILE PROBATION FEE - 1231

JUVENILE WORK RESTITUTION FUND - 1232

JUVENILE GRANT FUND - 1233

PLANNING COMMISSION - 1240

LOCAL EMERGENCY PLANNING COMMITTEE - 1250

EMERGENCY MANAGEMENT FUND - 1251

COMMUNITY SERVICE FEE FUND - 1260

COMMUNITY SENTENCING FEE FUND - 1270

DRUG COURT FUND - 1280

MENTAL HEALTH COURT FUND - 1282

CAPITAL PROJECTS- REGULAR - 2010

CAPITAL PROJECTS - DISTRICT - 2020

TINKER CLEARING 2002 FUND - 2031

COUNTY BONDS 2008 - 2032

JAIL FACILITY FUND - 2040

SALE OF PROPERTY PROCEEDS - 2050

EMPLOYEE BENEFITS - 4010

WORKER'S COMPENSATION - 4020

SELF INSURANCE - 4030

PBA-LINCOLN BUILDING - 2803

PBA-METRO PARKING GARAGE - 3300

PBA-INVESTOR'S CAPITAL BUILDING - 3400

PBA-DEBT SERVICE - 3600

SA& I No. 1161-A Special Revenues (2000)



Oklahoma County, Oklahoma

**FOR SPECIAL REVENUE-CASH FUNDS**

SA&I No. 1161 Special For Oklahoma County Only

*To The Honorable Board of County Commissioners
and the County Excise Board*



I, Brian Maughan, the duly qualified and acting
of the County and State aforesaid, do hereby certify that the following is a true and correct report of the Special
Revnue Cash Funds of my office during the fiscal year just closed.

REPORT OF EARNINGS		
CLASS OF ITEMS <i>(List only fees collected for Special Revenue Cash Funds)</i>	COLLECTION OF THE CURRENT FISCAL YEAR	90% NORMALLY RECURRENT SOURCES OF PRECEDING YEAR
List-Statutory and Account Criteria:		
Fund-		
Purpose-		
Source(s) of Revenue-		
Reimbursements/Refunds	1,806.87	1,626.18
General Fund Transfer/Supplement	715,000.00	643,500.00
Interest Income		0.00
Beginning Cash Balance	633,376.50	570,038.85
Total Actual Collections	1,350,183.37	1,215,165.03

THE DUTY OF TAXING OFFICIALS

Supreme Court Case 22, 626 Opinion Filed April 26, 1932

The Duty of Taxing Officials to make Appropriations is plain and definite, and the refusal to perform such duty is sufficient to authorize the issuance of a writ of mandamus.

*"It is not the duty of taxing officials to make appropriations for the performance of constitutional governmental functions, but it is the duty of the officers charged with the performance of those duties to see that those appropriations are made, and such officers may not sit idly by and see the income and revenue of the county appropriated for other purposes then recover compensation for the performance of their duties." **Special Revenue Funds** , as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes.*

Office of: Board of County Commissioners

Oklahoma County, Oklahoma
ANNUAL REPORT FOR THE FISCAL YEAR ENDING
FOR SPECIAL REVENUES - CASH FUNDS

June 30, 2024

To The Honorable Board of County Commissioners
and the County Excise Board

I, Brian Maughan, the duly qualified and acting
of the County and State aforesaid, do hereby certify that the following is a true and correct report of expenditures of this office
during the fiscal year just closed with an estimate of my actual needs for the ensuing fiscal year.

County Commissioner

REPORT OF PRIOR EXPENDITURES AND ESTIMATE OF NEEDS

CLASSIFICATION Items of Expense	Total Appropriations As of February 28	Estimated Appropriations March thru June	Checks Issued	Reserves	Estimated Appropriations to carry forward	Estimate of Needs
Salaries and Wages					0.00	0.00
Fringe Benefits					0.00	0.00
Travel					0.00	0.00
Operating Expense	634,241.32		515,996.84	85,367.63	32,876.85	666,640
Capital Outlay					0.00	0
Total	\$634,241.32	\$0.00	\$515,996.84	\$85,367.63	\$32,876.85	666,640

SET OUT BELOW ANY DETAIL DEEMED ESSENTIAL TO EXPLAIN ESTIMATE FOR ENSUING YEAR

Personal Services

Statutory Annual Salary of Principal Officer
Annual Salary of First Deputy
Annual Salary of Second Deputies at \$ _____ Per Month Per Annum
Annual Salary of Third Deputies at \$ _____ Per Month Per Annum
Annual Salary of Fourth Deputies at \$ _____ Per Month Per Annum
Annual Salary of (Insert Desc.) Deputies at \$ _____ Per Month Per Annum
Total of Principal Officer and Deputies Salaries
Wages and/or Compensation of Part-time Help
Travel Expenses as Authorized and/or Defined by Law
TOTAL FOR ALL PERSONAL SERVICES

Maintenance and Operation

Postage, Telephone and Telegraph
Books, Printed Forms, Ledgers and other Supplies
Premiums on Surety Bonds of Officers, Deputies and Employees
Repair and Upkeep of Office Furniture, Machines and Equipment
TOTAL FOR MAINTENANCE AND OPERATION

Capital Outlay

Furniture, Machines and Equipment to be replaced
Additional Furniture, Machines and Equipment Needed
TOTAL FOR CAPITAL OUTLAY

Respectfully Submitted,

Official Title County Commissioner

Oklahoma County			
	Budget Request Worksheet		
Fund	WORKER'S COMPENSATION FUND - 4020 ▼		
Cost Center	County Commissioners 120 ▼		
		FY 25-26	FY 24-25
Exp		Proposed	Adopted
Acct	Description	Budget	Budget
51000	Salaries and Wages		
51010	FT Salaries and Wages		
51020	PT Salaries and Wages		
51030	Overtime Salaries		
51050	Professional Services		
51090	Temporary Services		
	Other Salaries & Wages		
51000	Total Salary & Wages	-	-
52000	Fringe Benefits		
52010	FICA and Medicare--7.65%	-	-
52031	Retirement-Dept Defined Benefit	-	-
52032	Retirement-Dept. Defined Contribution	-	-
52040	Unemployment		
52045	Dept-Health, Dental & Life Ins.		
52000	Total Fringe Benefits	\$ -	\$ -
53000	Travel		
53010	Monthly Mileage/In State		
53030/53110	Lodging		
53040/53120	Meals		
53060/53140	Registration Fees		
53080/53160	Incidentals/In State		
53150	Airfare		
53020/53100	Mileage Allowance		
53000	Total Travel	\$ -	\$ -
54000	Maintenance & Operation		
54011	Postage		
54450	Professional Services-Year End Audit-Beckman Co		
54452	Excess Workers Comp Bond- The Beckman Co	231,140	231,140
54452	Actuary Study and Audit	3,500	3,500
54502	Admin Fees-Consolidated Benefits Resources	60,000	60,000
54531	Workers Compensation Claims	350,000	288,419
54532	Multiple Injury Trust Fund (MITF) Assessments	21,000	17,305
54532	Application Fee-Workers Comp Court	1,000	1,000
	Total Maint & Operations	666,640	601,364
55000	Capital Outlay		
55110	Office Equipment-purchase		
55390	Copier-Lease		
	Total Capital	\$ -	\$ -
	Grand Total Budget Request	\$ 666,640	601,364

**OFFICER'S ANNUAL REPORT OF EARNINGS, EXPENDITURES,
ESTIMATED INCOME AND NEEDS**

*To The Honorable Board of County Commissioners
and County Excise Board*

Oklahoma County, State of Oklahoma

GENTLEMEN: In pursuance of requirements of Okl. St. Ann. 68 Section 3004, and other statutes, there is set forth on the reverse side hereof an itemized statement of the accrued earnings and the cost of maintenance of the office of , County of Oklahoma, Oklahoma, covering the fiscal year ending , including an itemized statement of the estimated income and approximate needs of said office for the ensuing fiscal year.

I further certify that the several items of probable needs are indispensable for the proper administration of the affairs of said office for the ensuing fiscal year. You will please include the same in the published County Estimate and Budget filed with the County Excise Board as provided by Okl. St. Ann.68 Section 3002..

Dated at Oklahoma City, Oklahoma, this 12th of **April**,

▼

Official or Director's Signature

▼

Official Title

<p>ANNUAL REPORT of the</p> <p><input type="text" value="County Commissioner"/> ▼</p> <p>of</p> <p>Earnings and Expenditures</p> <p>for</p> <p>FISCAL YEAR ENDING</p> <p><input type="text" value="June 30, 2025"/> ▼</p> <p>and</p> <p>Estimated Income and Needs</p> <hr/> <p>FOR ENSUING FISCAL YEAR</p> <hr/> <p>Filed this _____ day of _____,</p> <p>County Clerk's office</p> <hr/> <p>S.A.&I No. 1161-A Special for Oklahoma County Only</p>	<p><input type="text" value="2025"/> ▼</p>
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Oklahoma County
Workers Compensation Fund 4020
FY 2025-26

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 at 2-28-25 Actual	FY 2024-25 Projection	FY 2025-26 Projection	
Workers' Compensation Fund 4020								
Revenue/Operating Transfers In								
Interest Income	\$ -	\$ -			\$ -	\$ -	\$ -	<90%
Reimbursements/Refunds	33,525	42,512	1,595	51,886	1,807	1,807	1,626	<90%
Transfers In (Out) Net	810,000	540,000	375,000	715,000	-	715,000	715,000	<Gen Fund Transfers
Stale Dated Checks			208	26,106	158			
Beginning Fund Balance	237,380	396,486	584,915	365,132	633,377	633,377	748,819	
	<u>\$ 1,080,905</u>	<u>\$ 978,999</u>	<u>\$ 961,718</u>	<u>\$ 1,158,125</u>	<u>\$ 635,341</u>	<u>\$ 1,350,183</u>	<u>\$ 1,465,445</u>	
Expenses								
Admin Fees-Two Oaks Investments LLC	65,000	50,000	45,833	54,167	25,000	60,000	60,000	<\$5,000 per month
Annual Audit - CBR	-	-	3,738	-	-	-	-	
Insurance Bond-The Beckman Co	159,406	129,502	151,823	187,236	231,140	231,140	231,140	
The Beckman Co-Year end audit	-	-	2,442	3,500		-	-	
Multiple Injury Trust Fund (MITF) Assessm	28,262	20,230	23,624	13,129	19,915	17,305	21,000	<6% of Actual Paid Lo
Application Fee-Workers Comp Court	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Actuary Study	3,500	3,500	-	-	-	3,500	3,500	
Claims	427,251	189,851	368,125	265,717	216,314	288,419	350,000	
	<u>684,419</u>	<u>394,084</u>	<u>596,585</u>	<u>524,748</u>	<u>493,369</u>	<u>601,364</u>	<u>666,640</u>	
Ending Cash Balance	<u><u>\$ 396,486</u></u>	<u><u>\$ 584,915</u></u>	<u><u>\$ 365,132</u></u>	<u><u>\$ 633,377</u></u>	<u><u>\$ 141,972</u></u>	<u><u>\$ 748,819</u></u>	<u><u>\$ 798,806</u></u>	