

| | | |
|--------------------|-------------------------------|---|
| 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

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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

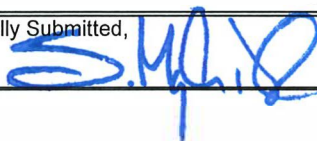
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Capital Outlay

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

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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)



*"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

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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

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Capital Outlay

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

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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)

*"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> |
|--|--|

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> | |