

Employee Benefit Fund 26-27 Budget Projections

Expenditures	24/25 Acutal	25/26 Projection Estimates	26/27 Estimates	Difference	% Change
Medical Claims	\$ 18,664,906	\$ 20,712,634	\$ 21,126,887	\$ 414,253	2.0%
Medical Claims reimbursed by CARES		-	-	-	
Medical Claims Paid by Stop Loss	-	-	-	-	
Prescription Drugs	12,805,889	13,419,710	13,688,105	268,394	2.0%
Total Medical and Rx	31,470,795	34,132,345	34,814,992	682,647	2.0%
Dental Claims	1,789,163	2,095,210	2,126,638		0.0%
Vision Claims	155,182	270,656	274,716		0.0%
County Pharmacy	707,060	5,398,558	5,398,558		0.0%
UMR Admin Fees	608,051	633,418	633,418	-	0.0%
Summit Consolidated-Rx Plan	50,000	50,000	50,000	-	0.0%
Delta Dental Admin Fees	158,478	167,437	184,180		0.0%
VSP Admin Fees	21,071	25,655	29,504		0.0%
Actuary Fees	37,000	37,800	37,800	-	0.0%
Prepaid Legal	74,073	68,264	68,264	-	0.0%
Life/AD&D Premiums	366,824	420,456	420,456	-	0.0%
Stop Loss Premiums	1,221,552	1,025,127	1,040,504		0.0%
Bestco Mutual Medicare Premium	1,557,442	1,920,149	2,800,000	879,851	45.8%
Channel Bound LLC	6,579	3,819	3,819		0.0%
Employee Assistance Program	23,775	26,420	26,420	-	0.0%
YMCA Membership	19,295	17,102	17,102	-	0.0%
Misc Refunds/Reimb/Flex Spending Acct	8,453	2,476	-	(2,476)	-100.0%
Total Expenditures	\$ 38,274,791	\$ 46,294,894	\$ 47,926,372	\$ 1,560,022	3.4%
Revenue/Transfers/Fund Balance					
Employer Premiums	\$ 21,036,404	\$ 21,412,299	\$21,963,934	\$ 551,635	2.6%
Employee Premiums	3,331,319	3,882,329	3,882,329		0.0%
Retiree Premiums/COBRA Premiums	914,271	1,003,943	1,003,943		0.0%
Cobra Premiums	-	910	910	-	0.0%
Stop Loss Reimb	290,299	138,123	138,123	-	0.0%
Rx Rebates/Rx Reimb./County Pharmacy	4,026,176	9,531,034	9,531,034	-	0.0%
Retiree Drug Subsidy	-	-	-	-	
Refunds/Reimbursements/FSA Contributions	290,951	250,422	250,422		0.0%
ARPA Reimbursements	145,916	33,934	-	(33,934)	-100.0%
Interest	-	-	-	-	
Transfers In	8,696,775	10,033,863	10,033,863	-	0.0%
Beginning Fund Balance	997,225	201,089	193,053		0.0%
Total Available Funds	\$ 39,729,337	\$ 46,487,946	\$ 46,997,611	\$ 517,701	1.1%
Ending Fund Balance	\$ 1,454,546	\$ 193,053	\$ (928,760)		

Oklahoma County
 Self Insurance Fund 4030
 FY 2026-27

	as of February							
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
	Actual	Actual	Actual	Actual	Actual	Actual	Projections	
Self Insurance Fund 4030								
Revenue/Operating Transfers In								
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	60,000	182,200	406,900	780,000	430,000	430,000	538,967	<3 Year Avg
Beginning Fund Balance	92,731	58,946	200,866	497,372	1,043,293	747,828	747,828	
	152,731	241,146	607,766	1,277,372	1,473,293	1,177,828	1,286,795	
Expenses								
Tort Claim Settlements	19,165	30,946	-	21,500	40,714	30,600	20,738	<3 Year Avg
Deposition Services	74,620	9,334	110,394	212,579	684,751	514,418	335,908	<3 Year Avg
Total	93,785	40,280	110,394	234,079	725,465	545,018	356,646	
Ending Cash Balance	\$ 58,946	\$ 200,866	\$ 497,372	\$ 1,043,293	\$ 747,828	\$ 632,810	\$ 930,149	<Maintain \$100K Balance

Prepared by: OK County Clerk Finance Department
 Accounting Compliance Team
 FY26-27 Self Insurance Projections

Prepared by: Albert Rodriguez 4/07/2026
 Reviewed by: Brooke Smith 4/11/2026
 Reviewed by: Budget Evaluation Team 04/28/2026
 Received by: Budget Board 05/21/2026

**Oklahoma County
Self Insurance Fund 4030
FY 2026-27**

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2026-27 Projections	
Self Insurance Fund 4030											
Revenue/Operating Transfers In											
Reimbursements	\$0	\$ 2,588	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	-
Transfers	107,000	20,000	111,000	10,000	60,000	182,200	406,900	780,000	430,000	538,967	
Beginning Fund Balance	59,309	126,601	78,537	150,016	92,731	58,946	200,866	497,372	1,043,293	747,828	
	166,309	149,188	189,537	160,016	152,731	241,146	607,766	1,277,372	1,473,293	1,286,795	
Expenses											
Tort Claim Settlements	15,054	1,232	18,103	34,687	19,165	30,946	-	21,500	40,714	20,738	<3 Year Avg
Deposition Services	24,654	69,419	21,418	32,598	74,620	9,334	110,394	212,579	684,751	335,908	<3 Year Avg
Total	39,708	70,652	39,521	67,285	93,785	40,280	110,394	234,079	725,465	356,646	
Ending Cash Balance	\$ 126,601	\$ 78,537	\$ 150,016	\$ 92,731	\$ 58,946	\$ 200,866	\$ 497,372	\$ 1,043,293	\$ 747,828	\$ 930,149	<Maintain \$100k

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Oklahoma County
 Workers Compensation Fund 4020
 FY 2026-27

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	as of February FY 2025-26 Actual	FY 2026-27 Projection	
Workers' Compensation Fund 4020								
Revenue/Operating Transfers In								
Interest Income	\$ -	\$ -			\$ -	\$ -	\$ -	<90%
Reimbursements/Refunds	33,525	42,512	1,595	51,886	2,064	19,481	17,533	<90%
Transfers In (Out) Net	810,000	540,000	375,000	715,000	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	740,347	1,067,624	
	\$ 1,080,905	\$ 978,999	\$ 961,718	\$ 1,158,125	\$ 1,350,598	\$ 1,474,828	\$ 1,800,156	
Expenses								
Admin Fees-Two Oaks Investments LLC	65,000	50,000	45,833	54,167	50,000	33,333	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	202,277	202,277	
The Beckman Co-Year end audit	-	-	2,442	3,500	3,500	3,500	3,500	
Multiple Injury Trust Fund (MITF) Assessn	28,262	20,230	23,624	13,129	22,765	12,235	21,000	<6% of Actual Paid Losses
Application Fee-Workers Comp Court	1,000	1,000	1,000	1,000	1,000	-	-	
Actuary Study	3,500	3,500	-	-	-	-	-	
Claims	427,251	189,851	368,125	265,717	301,847	155,858	350,000	
	684,419	394,084	596,585	524,748	610,251	407,204	636,777	
Ending Cash Balance	\$ 396,486	\$ 584,915	\$ 365,132	\$ 633,377	\$ 740,347	\$ 1,067,624	\$ 1,163,380	