

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected	Budget Change, FY 2018 to FY 2019
Payroll deductions and benefit contributions from regular employees and retirees and OPEB retiree subsidy						
- United Healthcare (UHC) (Medical)	\$ 18,504,613	\$ 15,270,112	\$ 16,346,086	\$ 19,397,406	\$ 22,071,802	\$ 2,674,396
- Kaiser (Medical)	6,162,742	5,435,432	5,597,757	6,281,723	7,169,864	888,141
- MetLife/CareFirst (Dental)	1,419,648	1,664,972	1,856,862	1,739,324	1,669,751	(69,573)
- EyeMed (Vision)	198,015	210,437	224,212	227,840	241,510	13,670
TOTAL REVENUE	\$ 26,285,017	\$ 22,580,953	\$ 24,024,917	\$ 27,646,293	\$ 31,152,928	\$ 3,506,635

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected	Budget Change, FY 2018 to FY 2019
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 12,914,943	\$ 14,940,279	\$ 18,601,495	\$ 18,706,448	\$ 21,247,532	\$ 2,541,084
Premiums						
- Kaiser (Medical)	6,183,757	6,025,856	6,204,787	7,023,858	7,342,660	318,802
- MetLife/CareFirst (Dental)	1,447,264	1,714,211	1,894,635	1,800,200	1,944,131	143,931
- EyeMed (Vision)	202,740	216,483	226,513	238,617	251,944	13,327
Total Premiums	7,833,762	7,956,550	8,325,935	9,062,675	9,538,735	476,060
Administrative Costs	851,876	791,339	822,646	773,908	795,964	22,056
Health Management Services (Aon Consulting)	-	-	-	-	-	-
OPEB Trust Contribution (Annual Required Contribution less PayGO)	-	750,438	-	-	-	-
OPEB Trust Contribution (Reduction of the Unfunded Actuarial Accrued Liability)	1,859,179	-	-	-	-	-
TOTAL USES	\$ 23,459,760	\$ 24,438,607	\$ 27,750,076	\$ 28,543,031	\$ 31,582,231	\$ 3,039,200

Other Financing	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected	Budget Change, FY 2018 to FY 2019
Transfer of Self-Insurance Liabilities Credit	-	-	-	-	-	-
FY 2015 Transfer to the Operating Fund	(2,324,632)	-	-	-	-	-
FY 2016 Transfer to the Operating Fund	-	(1,282,054)	-	-	-	-
FY 2017 Transfer to the Operating Fund	-	-	(2,546,167)	-	-	-
FY 2018 Transfer to the Operating Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING	\$ (2,324,632)	\$ (1,282,054)	\$ (2,546,167)	\$ -	\$ -	\$ -

CHANGE IN NET POSITION: INCREASE/ (DECREASE)	\$ 500,626	\$ (3,139,708)	\$ (6,271,326)	\$ (896,738)	\$ (429,303)	\$ 5,374,588
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Net Position	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected	Budget Change, FY 2018 to FY 2019
Reserve for UHC Catastrophic Claims*	\$ 6,457,471	\$ 4,980,093	\$ 3,100,249	\$ 3,117,741	\$ 3,541,255	\$ 423,514
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,729,059	1,747,178	1,033,595	1,072,096	530,530	(541,566)
Designated for FY 2015 Operating Fund	-	-	-	-	-	-
Designated for FY 2016 Operating Fund	1,282,054	-	-	-	-	-
Designated for FY 2017 Operating Fund	-	2,546,167	-	-	-	-
Designated for FY 2018 Operating Fund	-	-	-	-	-	-
Unrestricted	5,340,276	2,395,714	1,263,982	311,251	-	(311,251)
Ending Balance	\$ 14,808,860	\$ 11,669,152	\$ 5,397,826	\$ 4,501,088	\$ 4,071,785	\$ (429,303)

*The healthcare reserves are estimated between 2-6 months of annual claims for the self-insurance program.