

**Internal Service Fund Statement
Health Benefits Fund**

Attachment 4

Revenue	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Year-end Estimate	Budget Change, FY 2019 to FY 2020
Payroll deductions and benefit contributions from regular employees and retirees and OPEB retiree subsidy						
- United Healthcare (UHC) (Medical)	\$ 16,346,086	\$ 19,785,046	\$ 23,152,587	\$ 23,384,113	\$ 22,214,907	\$ (937,680)
- Kaiser (Medical)	5,597,757	6,350,827	6,910,813	6,414,335	6,093,618	(817,195)
- MetLife/CareFirst (Dental)	1,856,862	1,784,113	1,854,882	1,801,954	1,711,856	(143,026)
- EyeMed (Vision)	224,212	235,642	229,603	237,998	226,098	(3,505)
TOTAL REVENUE	\$ 24,024,917	\$ 28,155,627	\$ 32,147,885	\$ 31,838,400	\$ 30,246,480	\$ (1,901,405)

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Year-end Estimate	Budget Change, FY 2019 to FY 2020
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 18,601,495	\$ 19,521,448	\$ 22,600,132	\$ 23,730,139	\$ 22,543,632	\$ (56,500)
Premiums						
- Kaiser (Medical)	6,204,787	6,333,061	7,002,437	7,742,562	7,355,434	352,997
- MetLife/CareFirst (Dental)	1,894,635	1,798,202	1,836,610	1,875,838	1,782,046	(54,564)
- EyeMed (Vision)	226,513	238,793	223,768	234,956	223,208	(559)
Total Premiums	8,325,935	8,370,055	9,062,814	9,853,356	9,360,688	297,874
Administrative Costs	822,646	780,960	1,002,773	798,315	774,366	(228,407)
Health Management Services (Aon Consulting)	-	-	-	-	-	-
OPEB Trust Contribution (Annual Required Contribution less PayGO)	-	-	-	-	-	-
OPEB Trust Contribution (Reduction of the Unfunded Actuarial Accrued Liability)	-	-	-	-	-	-
TOTAL USES	\$ 27,750,076	\$ 28,672,463	\$ 32,665,719	\$ 34,381,810	\$ 32,678,686	\$ 12,967

Other Financing	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Year-end Estimate	Budget Change, FY 2019 to FY 2020
Transfer of Self-Insurance Liabilities Credit	-	-	-	-	-	-
FY 2015 Transfer to the Operating Fund	-	-	-	-	-	-
FY 2016 Transfer to the Operating Fund	-	-	-	-	-	-
FY 2017 Transfer to the Operating Fund	(2,546,167)	-	-	-	-	-
FY 2018 Transfer to the Operating Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING	\$ (2,546,167)	\$ -	\$ -	\$ -	\$ -	\$ -

CHANGE IN NET POSITION: INCREASE/ (DECREASE)	\$ (6,271,326)	\$ (516,836)	\$ (517,834)	\$ (2,543,410)	\$ (2,432,206)	\$ 5,754,490
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Net Position	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2020 Year-end Estimate	Budget Change, FY 2019 to FY 2020
Reserve for UHC Catastrophic Claims*	\$ 3,100,249	\$ 3,253,575	\$ 3,342,019	\$ 3,762,326	\$ 3,762,326	\$ 420,308
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,033,595	1,077,271	1,021,138	1,118,666	996,636	(24,502)
Designated for FY 2015 Operating Fund	-	-	-	-	-	-
Designated for FY 2016 Operating Fund	-	-	-	-	-	-
Designated for FY 2017 Operating Fund	-	-	-	-	-	-
Designated for FY 2018 Operating Fund	-	-	-	-	-	-
Unrestricted	1,263,982	550,146	-	-	-	-
Ending Balance	\$ 5,397,826	\$ 4,880,992	\$ 4,363,157	\$ 2,337,582	\$ 1,930,952	\$ (2,432,206)

*The healthcare reserves are estimated between 3-6 months of annual claims for the self-insurance program.