

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	Budget Change, FY 2022 to FY 2023
Payroll deductions and benefit contributions from regular employees and retirees and OPEB retiree subsidy						
- United Healthcare (UHC) (Medical)	\$ 23,152,587	\$ 23,487,107	\$ 25,059,252	\$ 26,813,400	\$ 28,690,338	\$ 1,876,938
- Kaiser (Medical)	6,910,813	\$ 7,010,664	7,452,472	7,750,571	\$ 8,138,100	387,529
- MetLife/CareFirst (Dental)	1,854,882	\$ 1,881,682	1,920,265	1,956,949	\$ 2,015,658	58,709
- EyeMed (Vision)	229,603	\$ 232,921	235,599	237,579	\$ 242,332	4,753
TOTAL REVENUE	\$ 32,147,885	\$ 32,612,374	\$ 34,667,588	\$ 36,758,499	\$ 39,086,428	\$ 2,327,929

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	Budget Change, FY 2022 to FY 2023
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 22,600,132	\$ 19,865,862	\$ 20,093,950	\$ 21,701,466	\$ 23,437,584	\$ 1,736,118
Premiums						\$ -
- Kaiser (Medical)	7,002,437	6,986,095	7,347,082	7,714,436	8,100,158	385,722
- MetLife/CareFirst (Dental)	1,836,610	1,821,373	1,915,487	1,992,106	2,051,870	59,764
- EyeMed (Vision)	223,768	219,470	230,810	233,118	237,781	4,663
Total Premiums	9,062,814	9,026,938	9,493,379	9,939,660	10,389,809	450,149
Administrative Costs	1,002,773	1,081,648	1,114,423	1,202,080	1,238,504	36,424
TOTAL USES	\$ 32,665,719	\$ 29,974,448	\$ 30,701,752	\$ 32,843,206	\$ 35,065,897	\$ 2,222,691

Other Financing	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	Budget Change, FY 2022 to FY 2023
Transfer of Self-Insurance Liabilities Credit	-	-	-	-	-	-
FY 2018 Transfer to the Operating Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CHANGE IN NET POSITION: INCREASE/ (DECREASE)	\$ (517,834)	\$ 2,637,926	\$ 3,965,837	\$ 3,915,293	\$ 4,020,531	\$ 1,277,367
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Net Position	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	Budget Change, FY 2022 to FY 2023
Reserve for UHC Catastrophic Claims*	\$ 3,342,019	\$ 4,966,466	\$ 3,348,992	\$ 3,616,911	\$ 3,906,264	\$ 289,353
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,021,138	2,034,619	1,143,376	1,225,663	1,314,073	88,410
Designated for FY 2018 Operating Fund	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Ending Balance	\$ 4,363,157	\$ 7,001,084	\$ 10,966,921	\$ 14,882,214	\$ 18,902,745	\$ 377,763