

**Internal Service Fund Statement  
Health Benefits Fund**

Revenue	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised Budget	FY 2018 Year-End Estimate	Change, FY17 Actual to FY18 Year-End	Change, FY18 Revised to FY18 Year-End
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	\$ 18,796,563	19,397,406	\$ 3,051,320	\$ 600,843
- Kaiser (Medical)	6,162,742	5,435,432	5,597,757	6,413,785	6,281,723	683,966	\$ (132,062)
- MetLife/CareFirst (Dental)	1,419,648	1,664,972	1,856,862	1,759,197	1,739,324	(117,538)	\$ (19,873)
- EyeMed (Vision)	198,015	210,437	224,212	234,477	227,840	3,628	\$ (6,637)
Note: The FY 2017 estimated collections assume a one-month premium holiday for all active and retired participants.							
<b>TOTAL REVENUE</b>	<b>\$ 26,285,017</b>	<b>\$ 22,580,953</b>	<b>\$ 24,024,917</b>	<b>\$ 27,204,022</b>	<b>\$ 27,646,293</b>	<b>\$ 3,621,376</b>	<b>\$ 442,271</b>

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised Budget	FY 2018 Year-End Estimate	Change, FY17 Actual to FY18 Year-End	Change, FY18 Revised to FY18 Year-End
Claims and Benefits Paid							
- United Healthcare (Medical)	\$ 12,914,943	\$ 14,940,279	\$ 18,601,495	\$ 19,467,433	18,706,448	\$ 104,953	\$ (760,985)
Premiums							
- Kaiser (Medical)	6,183,757	6,025,856	6,204,787	7,159,381	7,023,858	819,071	(135,523)
- MetLife/CareFirst (Dental)	1,447,264	1,714,211	1,894,635	2,281,380	1,800,200	(94,435)	(481,180)
- EyeMed (Vision)	202,740	216,483	226,513	231,382	238,617	12,104	7,235
<b>Total Premiums</b>	<b>7,833,762</b>	<b>7,956,550</b>	<b>8,325,935</b>	<b>9,672,143</b>	<b>9,062,675</b>	<b>736,740</b>	<b>(609,468)</b>
Administrative Costs	851,876	791,339	822,646	819,917	773,908	(48,738)	(46,008)
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	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 23,459,760</b>	<b>\$ 24,438,607</b>	<b>\$ 27,750,076</b>	<b>\$ 29,959,492</b>	<b>\$ 28,543,031</b>	<b>\$ 792,955</b>	<b>\$ (1,416,461)</b>

Other Financing	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised Budget	FY 2018 Year-End Estimate	Change, FY17 Actual to FY18 Year-End	Change, FY18 Revised to FY18 Year-End
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)	-	-	2,546,167	-
FY 2018 Transfer to the Operating Fund	-	-	-	-	-	-	-
FY 2019 Transfer to the Operating Fund	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>\$ (2,324,632)</b>	<b>\$ (1,282,054)</b>	<b>\$ (2,546,167)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,546,167</b>	<b>\$ -</b>

<b>CHANGE IN NET POSITION: INCREASE/ (DECREASE)</b>	<b>\$ 500,626</b>	<b>\$ (3,139,708)</b>	<b>\$ (6,271,326)</b>	<b>\$ (2,755,470)</b>	<b>\$ (896,738)</b>	<b>\$ 5,374,588</b>	<b>\$ 8,130,058</b>
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Net Position	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised Budget	FY 2018 Year-End Estimate	Change, FY17 Actual to FY18 Year-End	Change, FY18 Revised to FY18 Year-End
Reserve for UHC Catastrophic Claims*	6,457,471	4,980,093	3,100,249	1,917,293	1,917,293	(1,182,956)	-
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,729,059	1,747,178	1,033,595	725,063	2,583,795	1,550,200	1,858,732
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	-	-	-	-
<b>Ending Balance</b>	<b>\$ 14,808,860</b>	<b>\$ 11,669,152</b>	<b>\$ 5,397,826</b>	<b>\$ 2,642,356</b>	<b>\$ 4,501,088</b>	<b>\$ 367,244</b>	<b>\$ 1,858,732</b>

\*The healthcare reserves are estimated between three and six months of annual claims for the self-insurance program.