

**Internal Service Fund Statement  
Health Benefits Fund**

Revenue	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected	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)	\$ 15,270,112	\$ 16,346,086	\$ 19,785,046	\$ 22,482,701	\$ 23,606,836	\$ 1,124,135
- Kaiser (Medical)	5,435,432	5,597,757	6,350,827	7,243,114	7,605,270	362,156
- MetLife/CareFirst (Dental)	1,664,972	1,856,862	1,784,113	1,712,748	1,798,386	85,637
- EyeMed (Vision)	210,437	224,212	235,642	249,780	262,269	14,138
<b>TOTAL REVENUE</b>	<b>\$ 22,580,953</b>	<b>\$ 24,024,917</b>	<b>\$ 28,155,627</b>	<b>\$ 31,688,344</b>	<b>\$ 33,272,761</b>	<b>\$ 1,584,417</b>

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected	Budget Change, FY 2019 to FY 2020
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 14,940,279	\$ 18,601,495	\$ 19,521,448	\$ 21,437,885	\$ 23,542,461	\$ 2,104,576
Premiums						
- Kaiser (Medical)	6,025,856	6,204,787	6,333,061	6,439,387	6,547,499	108,111
- MetLife/CareFirst (Dental)	1,714,211	1,894,635	1,798,202	1,830,782	1,863,952	33,170
- EyeMed (Vision)	216,483	226,513	238,793	246,796	255,067	8,271
Total Premiums	7,956,550	8,325,935	8,370,056	8,516,965	8,666,518	149,553
Administrative Costs	791,339	822,646	780,960	798,315	800,640	2,325
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)	-	-	-	-	-	-
<b>TOTAL USES</b>	<b>\$ 24,438,607</b>	<b>\$ 27,750,076</b>	<b>\$ 28,672,463</b>	<b>\$ 30,753,165</b>	<b>\$ 33,009,619</b>	<b>\$ 2,256,453</b>

Other Financing	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected	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	(1,282,054)	-	-	-	-	-
FY 2017 Transfer to the Operating Fund	-	(2,546,167)	-	-	-	-
FY 2018 Transfer to the Operating Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>\$ (1,282,054)</b>	<b>\$ (2,546,167)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>CHANGE IN NET POSITION: INCREASE/ (DECREASE)</b>	<b>\$ (3,139,708)</b>	<b>\$ (6,271,326)</b>	<b>\$ (516,836)</b>	<b>\$ 935,178</b>	<b>\$ 263,142</b>	<b>\$ (672,036)</b>
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Net Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected	Budget Change, FY 2019 to FY 2020
Reserve for UHC Catastrophic Claims*	\$ 4,980,093	\$ 3,100,249	\$ 3,253,575	\$ 3,572,981	\$ 3,923,743	\$ 350,763
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,747,178	1,033,595	1,077,271	1,161,553	1,253,748	92,195
Designated for FY 2015 Operating Fund	-	-	-	-	-	-
Designated for FY 2016 Operating Fund	-	-	-	-	-	-
Designated for FY 2017 Operating Fund	2,546,167	-	-	-	-	-
Designated for FY 2018 Operating Fund	-	-	-	-	-	-
Unrestricted	2,395,714	1,263,982	550,146	-	-	-
<b>Ending Balance</b>	<b>\$ 11,669,152</b>	<b>\$ 5,397,826</b>	<b>\$ 4,880,992</b>	<b>\$ 4,734,534</b>	<b>\$ 5,177,492</b>	<b>\$ 442,958</b>