

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected	Budget Change, FY 2020 to FY 2021
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	\$ 26,190,206	\$ 2,806,094
- Kaiser (Medical)	5,597,757	6,350,827	6,910,813	6,414,335	7,055,768	641,433
- MetLife/CareFirst (Dental)	1,856,862	1,784,113	1,854,882	1,801,954	1,946,110	144,156
- EyeMed (Vision)	224,212	235,642	229,603	237,998	240,378	2,380
TOTAL REVENUE	\$ 24,024,917	\$ 28,155,627	\$ 32,147,885	\$ 31,838,400	\$ 35,432,463	\$ 3,594,063

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected	Budget Change, FY 2020 to FY 2021
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 18,601,495	\$ 19,521,448	\$ 22,600,132	\$ 23,730,139	\$ 25,628,550	\$ 1,898,411
Premiums						
- Kaiser (Medical)	6,204,787	6,333,061	7,002,437	7,742,562	8,145,337	402,775
- MetLife/CareFirst (Dental)	1,894,635	1,798,202	1,836,610	1,875,838	1,923,179	47,342
- EyeMed (Vision)	226,513	238,793	223,768	234,956	237,903	2,947
Total Premiums	8,325,935	8,370,056	9,062,814	9,853,356	10,306,419	453,063
Administrative Costs	822,646	780,960	1,002,773	798,315	868,793	70,478
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	\$ 34,381,809	\$ 36,803,762	\$ 2,421,952

Other Financing	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected	Budget Change, FY 2020 to FY 2021
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)	\$ (1,371,299)	\$ 1,172,111
---	-----------------------	---------------------	---------------------	-----------------------	-----------------------	---------------------

Net Position	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected	Budget Change, FY 2020 to FY 2021
Reserve for UHC Catastrophic Claims*	\$ 3,100,249	\$ 3,253,575	\$ 3,342,019	\$ 3,762,326	\$ 4,271,425	\$ 509,099
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,033,595	1,077,271	1,021,138	1,118,666	1,407,245	288,580
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	\$ 4,880,992	\$ 5,678,670	\$ 797,679