

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Budget Change, FY 2023 to FY 2024
Payroll deductions and benefit contributions from regular employees and retirees and OPEB retiree subsidy						
- United Healthcare (UHC) (Medical)	\$ 23,487,107	\$ 25,059,252	\$ 24,886,536	\$ 26,130,863	\$ 27,437,406	\$ 1,306,543
- Kaiser (Medical)	\$ 7,010,664	7,452,472	7,520,289	\$ 8,197,116	\$ 8,525,001	327,885
- MetLife/CareFirst (Dental)	\$ 1,881,682	1,920,265	1,923,145	\$ 1,961,609	\$ 2,030,265	68,656
- EyeMed (Vision)	\$ 232,921	235,599	236,329	\$ 241,056	\$ 249,493	8,437
TOTAL REVENUE	\$ 32,612,374	\$ 34,667,588	\$ 34,566,300	\$ 36,530,644	\$ 38,242,165	\$ 1,711,521

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Budget Change, FY 2023 to FY 2024
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 19,865,862	\$ 20,093,950	\$ 22,364,110	\$ 23,482,316	\$ 24,304,197	\$ 821,881
Premiums						\$ -
- Kaiser (Medical)	6,986,095	7,347,081	7,663,849	8,123,680	8,408,009	284,329
- MetLife/CareFirst (Dental)	1,821,373	1,915,487	1,998,073	2,018,054	2,088,686	70,632
- EyeMed (Vision)	219,470	230,810	240,762	243,170	251,681	8,511
Total Premiums	9,026,938	9,493,378	9,902,684	10,384,904	10,748,376	363,472
Administrative Costs	1,081,648	1,114,423	1,156,573	1,191,618	1,233,325	41,707
TOTAL USES	\$ 29,974,448	\$ 30,701,751	\$ 33,423,367	\$ 35,058,838	\$ 36,285,898	\$ 1,227,060

Other Financing	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Budget Change, FY 2023 to FY 2024
Transfer of Self-Insurance Liabilities Credit	-	-	-	-	-	-
FY 2018 Transfer to the Operating Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CHANGE IN NET POSITION: INCREASE/ (DECREASE)	\$ 2,637,926	\$ 3,965,837	\$ 1,142,933	\$ 1,471,806	\$ 1,956,267	\$ 484,461
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Net Position	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Budget Change, FY 2023 to FY 2024
Reserve for UHC Catastrophic Claims*	\$ 4,966,466	\$ 3,348,992	\$ 3,727,352	\$ 3,913,719	\$ 3,991,994	\$ 78,274
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	2,034,619	1,143,376	1,251,165	1,316,917	1,343,255	26,338
Designated for FY 2018 Operating Fund	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Ending Balance	\$ 7,001,084	\$ 10,966,921	\$ 12,109,854	\$ 13,581,660	\$ 15,537,927	\$ 1,956,267