

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected	Change, FY 2017 to FY 2018
Payroll deductions and benefit contributions from regular employees and retirees and OPEB retiree subsidy						
- United Healthcare (UHC) (Medical)	\$ 19,072,078	\$ 18,504,613	\$ 15,270,112	\$ 16,307,558	\$ 18,796,563	\$ 2,489,005
- Kaiser (Medical)	5,851,995	6,162,742	5,435,432	5,568,441	6,413,785	845,345
- MetLife (Dental)	1,319,253	1,419,648	1,664,972	1,832,497	1,759,197	(73,300)
- EyeMed (Vision)	186,950	198,015	210,437	221,204	234,477	13,272
Note: The FY 2017 estimated collections assume a one-month premium holiday for all active and retired participants.						
TOTAL REVENUE	\$ 26,430,277	\$ 26,285,017	\$ 22,580,953	\$ 23,929,700	\$ 27,204,022	\$ 3,274,322

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected	Change, FY 2017 to FY 2018
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 12,546,602	\$ 12,914,943	\$ 14,940,279	\$ 17,421,719	\$ 19,467,433	\$ 2,045,714
Premiums						
- Kaiser (Medical)	5,877,608	6,183,757	6,025,856	6,805,598	7,159,381	353,782
- MetLife (Dental)	1,351,881	1,447,264	1,714,211	2,000,151	2,281,380	281,229
- EyeMed (Vision)	213,141	202,740	216,483	226,467	231,382	4,915
Total Premiums	7,442,630	7,833,762	7,956,550	9,032,217	9,672,142	639,926
Administrative Costs	662,659	851,876	791,339	816,535	819,917	3,382
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	-	-	-	-
TOTAL USES	\$ 20,651,891	\$ 23,459,760	\$ 24,438,607	\$ 27,270,471	\$ 29,959,492	\$ 2,689,021

Other Financing	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected	Change, FY 2017 to FY 2018
Transfer of Self-Insurance Liabilities Credit	\$ 8,529,849	-	-	-	-	-
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	-	-	-	-	-	-
TOTAL OTHER FINANCING	\$ 8,529,849	\$ (2,324,632)	\$ (1,282,054)	\$ (2,546,167)	\$ -	\$ 2,546,167

CHANGE IN NET POSITION: INCREASE/ (DECREASE)	\$ 14,308,235	\$ 500,626	\$ (3,139,708)	\$ (5,886,938)	\$ (2,755,470)	\$ 3,131,468
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Net Position	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected	Change, FY 2017 to FY 2018
Reserve for UHC Catastrophic Claims*	6,273,301	6,457,471	4,980,093	2,903,620	1,917,293	-
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,665,769	1,729,059	1,747,178	1,009,472	1,109,451	-
Designated for FY 2015 Operating Fund	2,324,632	-	-	-	-	-
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	4,044,533	5,340,276	2,395,714	1,869,122	-	-
Ending Balance	\$ 14,308,235	\$ 14,808,860	\$ 11,669,152	\$ 5,782,213	\$ 3,026,744	\$ -

*The healthcare reserves are estimated between 3-6 months of annual claims for the self-insurance program.