

**Internal Service Fund Statement  
Health Benefits Fund**

Revenue	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Final	FY 2025 Final	\$ Change FY 2024 to FY 2025
Payroll deductions and benefit contributions from regular employees and retirees and OPEB retiree subsidy						
- United Healthcare (UHC) (Medical)	\$ 25,059,252	\$ 24,886,536	\$ 25,017,343	\$ 25,767,863	\$ 26,540,899	\$ 773,036
- Kaiser (Medical)	7,452,472	7,520,289	7,467,424	7,691,447	7,922,190	230,743
- MetLife/CareFirst (Dental)	1,920,265	1,923,145	2,004,278	2,064,406	2,126,338	61,932
- EyeMed (Vision)	235,599	236,329	248,095	255,538	263,204	7,666
<b>TOTAL REVENUE</b>	<b>\$ 34,667,588</b>	<b>\$ 34,566,300</b>	<b>\$ 34,737,140</b>	<b>\$ 35,779,254</b>	<b>\$ 36,852,631</b>	<b>\$ 1,073,377</b>

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Final	FY 2025 Final	\$ Change FY 2024 to FY 2025
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 20,093,950	\$ 22,364,110	\$ 22,814,996	\$ 23,499,446	\$ 24,086,932	\$ 587,486
Premiums						
- Kaiser (Medical)	7,347,081	7,663,849	7,833,568	8,068,575	8,290,461	221,886
- MetLife/CareFirst (Dental)	1,915,487	1,998,073	2,042,321	2,103,591	2,161,440	57,849
- EyeMed (Vision)	230,810	240,762	246,094	253,477	260,448	6,971
Total Premiums	9,493,378	9,902,684	10,121,983	10,425,643	10,712,349	286,706
Administrative Costs	1,114,423	1,156,573	1,190,611	1,235,643	1,272,008	36,365
<b>TOTAL USES</b>	<b>\$ 30,701,751</b>	<b>\$ 33,423,367</b>	<b>\$ 34,127,590</b>	<b>\$ 35,160,732</b>	<b>\$ 36,071,289</b>	<b>\$ 910,557</b>

<b>CHANGE IN NET POSITION: INCREASE/ (DECREASE)</b>	<b>\$ 3,965,837</b>	<b>\$ 1,142,933</b>	<b>\$ 609,550</b>	<b>\$ 618,522</b>	<b>\$ 781,342</b>	<b>\$ 162,820</b>
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Net Position	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Final	FY 2025 Final	\$ Change FY 2024 to FY 2025
Reserve for UHC Catastrophic Claims*	\$ 5,235,425	\$ 5,781,042	\$ 6,072,031	\$ 6,402,204	\$ 6,777,248	\$ 375,044
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,401,842	1,547,937	1,625,853	1,667,241	1,764,909	97,668
Unrestricted	4,329,654	4,780,875	5,021,520	5,268,481	5,577,111	308,630
<b>Ending Balance</b>	<b>\$ 10,966,921</b>	<b>\$ 12,109,854</b>	<b>\$ 12,719,404</b>	<b>\$ 13,337,926</b>	<b>\$ 14,119,268</b>	<b>\$ 781,342</b>