

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised Budget	FY 2019 Year-end Estimate	Budget Change, FY 2018 to FY 2019
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	\$ 21,434,909	\$ 22,482,701	\$ 2,697,655
- Kaiser (Medical)	5,435,432	5,597,757	6,350,827	7,309,850	7,179,606	828,779
- MetLife/CareFirst (Dental)	1,664,972	1,856,862	1,784,113	1,688,829	1,712,748	(71,365)
- EyeMed (Vision)	210,437	224,212	235,642	248,546	249,780	14,138
TOTAL REVENUE	\$ 22,580,953	\$ 24,024,917	\$ 28,155,627	\$ 30,682,134	\$ 31,624,835	\$ 3,469,208

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised Budget	FY 2019 Year-end Estimate	Budget Change, FY 2018 to FY 2019
Claims and Benefits Paid						
- United Healthcare (Medical)	\$ 14,940,279	\$ 18,601,495	\$ 19,521,448	\$ 22,377,359	\$ 20,858,344	\$ 1,336,896
Premiums						
- Kaiser (Medical)	6,025,856	6,204,787	6,333,061	7,536,459	6,385,483	52,422
- MetLife/CareFirst (Dental)	1,714,211	1,894,635	1,798,202	2,656,916	1,941,340	143,139
- EyeMed (Vision)	216,483	226,513	238,793	241,841	252,191	13,398
Total Premiums	7,956,550	8,325,935	8,370,055	10,435,216	8,579,014	208,959
Administrative Costs	791,339	822,646	780,960	811,301	798,315	17,355
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)	-	-	-	-	-	-
TOTAL USES	\$ 24,438,607	\$ 27,750,076	\$ 28,672,463	\$ 33,623,876	\$ 30,235,673	\$ 1,563,210

Other Financing	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised Budget	FY 2019 Year-end Estimate	Budget Change, FY 2018 to FY 2019
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	-	-	-	-	-	-
TOTAL OTHER FINANCING	\$ (1,282,054)	\$ (2,546,167)	\$ -	\$ -	\$ -	\$ -

CHANGE IN NET POSITION: INCREASE/ (DECREASE)	\$ (3,139,708)	\$ (6,271,326)	\$ (516,836)	\$ (2,941,742)	\$ 1,389,162	\$ 5,754,490
---	-----------------------	-----------------------	---------------------	-----------------------	---------------------	---------------------

Net Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised Budget	FY 2019 Year-end Estimate	Budget Change, FY 2018 to FY 2019
Reserve for UHC Catastrophic Claims*	\$ 4,980,093	\$ 3,100,249	\$ 3,253,575	\$ 692,841	\$ 5,134,995	\$ 1,881,420
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies	1,747,178	1,033,595	1,077,271	1,246,409	1,135,159	57,888
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	-	-	(550,146)
Ending Balance	\$ 11,669,152	\$ 5,397,826	\$ 4,880,992	\$ 1,939,250	\$ 6,270,154	\$ 1,389,162

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