

EXHIBIT "A"

**City of Round Rock
Self-Funded Health Insurance Fund
2021-2022 Budget**

Description of Item	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Projected Actuals	FY 2021 YTD Actuals	FY 2022 Proposed Budget
Beginning Fund Balance	\$ 8,778,286	\$ 11,464,647	\$ 11,464,647	\$ 11,464,647	\$11,719,999
REVENUES:					
Stop Loss Reimbursements	877,217	603,000	603,000	510,046	603,000
COBRA/Retiree Contributions	308,254	240,000	240,000	279,266	280,000
Interest Income & Inc/Dec Fair Value	178,234	108,000	108,000	67,887	75,000
Rx Rebates- Seton ACO Risk Share Reimbursement	162,716	325,000	325,000	240,719	325,000
City Contributions - General Fund	8,710,694	9,193,000	9,193,000	8,700,415	9,140,000
City Contributions - Utility Fund	1,468,461	1,648,000	1,648,000	1,494,891	1,680,000
City Contributions - Hotel Fund	44,367	50,000	50,000	44,253	50,000
City Contributions - Sports Complex	89,103	127,000	127,000	97,310	102,000
City Contributions - Multi Purpose	69,954	89,000	89,000	73,030	89,000
City Contributions - Stormwater	233,600	276,000	276,000	239,848	252,000
Total Employee Contributions	3,330,714	3,560,000	3,560,000	3,357,650	3,760,000
Total Revenues	15,473,313	16,219,000	16,219,000	15,105,315	16,356,000
EXPENDITURES:					
Wellness Programs	59,673	80,000	80,000	51,690	80,000
Health Clinic	690,286	750,000	750,000	707,050	773,000
Janitorial Services	9,932	10,000	10,000	9,685	10,000
R&M - Building	6,598	13,000	13,000	5,355	13,000
Power & Light	6,769	7,000	7,000	5,769	7,000
Office Supplies	1,804	1,000	1,000	1,747	1,000
Professional Services	72,000	72,000	72,000	71,101	72,000
Employee Recognition Program	-	39,000	39,000	-	39,000
Administrative Fees	270,204	540,000	540,000	454,176	206,000
Vision Premiums	120,663	120,000	120,000	120,862	112,000
Stop Loss/Reinsurance Fees	1,612,111	1,771,000	1,771,000	1,729,114	2,006,000
Health Claims	6,372,628	7,771,000	7,771,000	7,422,112	7,900,000
Dental Claims	505,046	623,000	623,000	581,045	660,000
Prescription Claims	2,900,957	3,038,000	3,038,000	3,528,150	3,600,000
Long Term Disability	82,870	94,000	94,000	84,816	102,000
Life Insurance	75,409	87,000	87,000	77,291	95,000
Total Expenditures	12,786,951	15,016,000	15,016,000	14,849,963	15,676,000
Net Revenues	2,686,361	1,203,000	1,203,000	255,352	680,000
Capital					
RockCare Relocation (1)	-	-	-	-	750,000
Total Operating and Capital Expenditures	12,786,951	15,016,000	15,016,000	14,849,963	16,426,000
Ending Fund Balance	11,464,647	12,667,647	12,667,647	11,719,999	11,649,999
Reserves					
Less: Restricted for OPEB Funding (2)	5,249,000	5,249,000	5,249,000	5,249,000	5,500,000
Total Reserves	5,249,000	5,249,000	5,249,000	5,249,000	5,500,000
Estimated Reserves for Unexpected Claims	\$ 6,215,647	\$ 7,418,647	\$ 7,418,647	\$ 6,470,999	\$ 6,149,999
25% Reserve	3,366,500	3,754,000	3,754,000	3,712,491	3,919,000
Over/(Under)	\$ 2,849,147	\$ 3,664,647	\$ 3,664,647	\$ 2,758,508	\$ 2,230,999

(1) Projected cost of relocating RockCare due to construction on RM 620.

(2) Reserve for OPEB funding increased to \$5.5M for FY 2022 and will grow at the medical trend of 10% going forward.