

EXHIBIT

"A"

City of Round Rock
Self-Funded Health Insurance Fund
2018-2019 Budget

Description of Item	FY 2017 YE Actuals	FY 2018 Revised Budget	FY 2018 Projected Actuals	FY 2019 Adopted Budget
Beginning Fund Balance	\$ 7,541,076	\$ 6,550,896	\$ 6,641,868	7,694,869
REVENUES:				
Reinsurance Proceeds	459,051	301,000	373,214	350,000
COBRA/Retiree Contributions	229,656	223,000	217,231	223,000
Interest Income	58,952	27,700	52,864	50,000
Prescription Rebates	279,257	170,000	131,496	200,000
City Contributions - General Fund	9,070,407	8,723,099	8,277,088	8,551,876
City Contributions - Utility Fund	1,501,939	1,392,329	1,349,691	1,642,020
City Contributions - Hotel Fund	42,817	47,133	34,328	24,936
City Contributions - Sports Complex	133,386	123,414	116,018	139,020
City Contributions - Multi Purpose	18,775	41,439	48,559	61,992
City Contributions - Drainage	265,621	245,311	229,833	287,124
City Contributions - Retirees A				384,000
Total Employee Contributions		2,800,000	2,910,453	3,249,502
GSFC Contribution		500,000		
Total Revenues	12,059,861	14,594,425	13,740,775	15,163,470
EXPENDITURES:				
Wellness Programs	79,979	80,000	60,000	80,000
Maintenance & Supplies	15,996	45,000	16,462	31,500
Health Clinic	870,870	786,000	732,900	786,000
Professional Services	72,000	75,000	72,000	75,000
Administrative Fees	513,144	688,000	545,204	573,000
Stop Loss/Reinsurance Fees	1,178,099	1,200,000	1,280,983	1,430,000
Health Claims	7,039,348	6,800,000	6,711,104	6,800,000
Dental Claims	541,107	600,000	568,000	600,000
Prescription Claims	2,497,458	3,000,000	2,540,000	3,000,000
Optional Insurance	151,068	172,000	161,121	265,000
Total Expenditures	12,959,069	13,446,000	12,687,773	13,640,500
Net Revenues	(899,208)	1,148,425	1,053,001	1,522,970
Fund Balance	6,641,868	7,699,321	7,694,869	9,217,839
Reserves				
Less: Restricted for GASB 45 Funding B	(5,249,000)	(5,249,000)	(5,249,000)	(5,249,000)
Total Reserves	(5,249,000)	(5,249,000)	(5,249,000)	(5,249,000)
Estimated Reserves for Unexpected Claims	\$ 1,392,868	\$ 2,450,321	\$ 2,445,869	\$ 3,968,839

C 25% Reserve (3,410,125)
\$ **558,714**

A: City contributions for retirees will be budgeted separately beginning in FY 2019. In FY 2018, the City covered 28 General Fund retirees and 4 Utility Fund retirees.

B: As required under GASB 45, this reserve is available for funding the liability of other post-employment benefits.

C: City contributions were adjusted in FY 2017/2018 as a three year plan to restore reserves to the recommended 25% level.