

# EXHIBIT "A"

**City of Round Rock  
Self-Funded Health Insurance Fund  
2019-2020 Budget**

Description of Item	FY 2018 YE Actuals	FY 2019 Revised Budget	FY 2019 Actuals	FY 2020 Adopted Budget
Beginning Fund Balance	\$ 6,641,868	\$ 7,694,869	\$ 7,916,426	8,711,023
<b>REVENUES:</b>				
Stop Loss Reimbursements	373,214	B 800,000	808,856	350,000
COBRA/Retiree Contributions	241,370	223,000	266,318	240,000
Interest Income & Inc/Dec Fair Value	116,983	50,000	126,339	100,000
Rx Rebates	132,727	200,000	194,339	200,000
City Contributions - General Fund	8,093,334	8,887,876	8,445,244	8,889,600
City Contributions - Utility Fund	1,406,334	1,690,020	1,642,020	1,708,104
City Contributions - Hotel Fund	32,336	24,936	37,683	35,120
City Contributions - Sports Complex	110,777	139,020	124,983	113,340
City Contributions - Multi Purpose	45,019	61,992	63,282	73,332
City Contributions - Drainage	168,752	287,124	287,124	251,496
Total Employee Contributions	2,609,419	3,249,502	3,174,043	3,295,262
GSFC Contribution	500,000			
<b>Total Revenues</b>	<b>13,830,265</b>	<b>15,613,470</b>	<b>15,170,231</b>	<b>15,256,254</b>
<b>EXPENDITURES:</b>				
Wellness Programs	52,225	80,000	59,949	80,000
Health Clinic	673,143	786,000	765,103	750,000
Janitorial Services	8,800	10,000	9,620	10,000
R&M - Building	1,880	12,300	6,611	12,300
Power & Light	26	3,000	6,674	7,000
Internet Communications	4,970	5,200	3,541	-
Office Furniture		1,000	603	1,000
Professional Services	72,000	75,000	72,000	72,000
Administrative Fees	545,204	573,000	440,375	540,000
Vision Premiums	1,512	115,000	117,270	120,000
Stop Loss/Reinsurance Fees	1,280,983	1,430,000	1,443,191	1,724,100
Health Claims	6,740,420	B 7,550,000	8,218,311	A 7,770,420
Dental Claims	553,346	600,000	573,143	622,230
Prescription Claims	2,460,077	3,000,000	2,503,487	2,868,075
Long Term Disability	89,978	80,000	81,234	89,334
Life Insurance	71,143	70,000	74,521	82,500
<b>Total Expenditures</b>	<b>12,555,707</b>	<b>14,390,500</b>	<b>14,375,633</b>	<b>14,748,959</b>
<b>Net Revenues</b>	<b>1,274,558</b>	<b>1,222,970</b>	<b>794,597</b>	<b>507,295</b>
<b>Fund Balance</b>	<b>7,916,426</b>	<b>8,917,839</b>	<b>8,711,023</b>	<b>9,218,318</b>
<b>Reserves</b>				
Less: Restricted for OPEB Funding	(5,249,000)	(5,249,000)	(5,249,000)	(5,249,000)
<b>Total Reserves</b>	<b>(5,249,000)</b>	<b>(5,249,000)</b>	<b>(5,249,000)</b>	<b>(5,249,000)</b>
<b>Estimated Reserves for Unexpected Claims</b>	<b>\$ 2,667,426</b>	<b>\$ 3,668,839</b>	<b>\$ 3,462,023</b>	<b>\$ 3,969,318</b>
<b>25% Reserve</b>	<b>3,366,500</b>	<b>3,597,625</b>	<b>3,410,125</b>	<b>3,687,240</b>
Over/(Under)	\$ (699,074)	\$ 71,214	\$ 51,898	\$ 282,079

**Notes:**

**A.** The City had higher than anticipated large claims in FY 2019. The Fund is reimbursed for these large claims through the stop-loss coverage. The net claims after the stop-loss reimbursements are taken into account are \$7.4 million.

**B.** The FY 2019 Revised Budget has been updated to include the FY 2019 Year-End Budget Amendment which is on the City Council agenda for 11/14/2019.