



Health Insurance-2017 Budget-Detailed

Budget Year 2017

G/L Account	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 First Review Budget	% Change FY16-FY17
Fund 652 - Health Insurance Fund								
REVENUE								
Department 800 - Other- Countywide Expenses								
Sub-Department 000 - Revenues								
652.800.000.34780	COBRA Administration Fees	.00	.00	.00	1,122.51	.00	.00	.00
652.800.000.37000	Forest Preserve Reimbursement	.00	.00	551,789.24	627,232.33	52,909.00	.00	(100.00)
652.800.000.38000	Investment Income	.00	.00	1,496.84	14,881.59	8,800.00	5,250.00	(40.34)
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Investment Income		.01		700,000.00		5,250.00
								First Review Budget Totals
								\$5,250.00
652.800.000.38900	Miscellaneous Other	.00	.00	165,473.56	29.09	.00	.00	.00
652.800.000.38910	Healthcare Employer Portion	.00	.00	9,892,295.41	11,105,557.53	12,733,200.00	13,620,198.00	6.96
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Healthcare Contribution - Employer Portion		1.00		13,620,198.00		13,620,198.00
								First Review Budget Totals
								\$13,620,198.00
652.800.000.38915	Dental Employer Portion	.00	.00	.00	.00	425,584.00	454,787.00	6.86
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Dental Contribution - Employer Portion		1.00		454,787.00		454,787.00
								First Review Budget Totals
								\$454,787.00
652.800.000.38920	Healthcare Employee Portion	.00	.00	1,890,695.50	2,131,362.66	2,744,162.00	2,868,883.00	4.54
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Healthcare Contribution - Employee Portion		1.00		2,868,883.00		2,868,883.00
								First Review Budget Totals
								\$2,868,883.00
652.800.000.38921	Dental Employee Portion	.00	.00	.00	.00	227,241.00	294,926.00	29.78
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Dental Contribution - Employee Portion		1.00		294,926.00		294,926.00
								First Review Budget Totals
								\$294,926.00
652.800.000.38925	Healthcare Employee Portion - KCFPD	.00	.00	99,767.11	125,796.82	10,837.00	.00	(100.00)



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Fund 652 - Health Insurance Fund								
REVENUE								
Department 800 - Other- Countywide Expenses								
Sub-Department 000 - Revenues								
652.800.000.38930	Retiree Payments	.00	.00	488,697.17	501,680.42	550,354.00	574,223.00	4.33
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Retiree Contributions		1.00		574,223.00		574,223.00
First Review Budget Totals								\$574,223.00
652.800.000.38940	Cobra Payments	.00	.00	28,772.70	25,852.41	.00	.00	.00
652.800.000.39000	Transfer From Other Funds	.00	.00	2,495,000.00	3,034,000.00	.00	.00	.00
652.800.000.39900	Cash On Hand	.00	.00	.00	.00	1,099,384.00	564,761.00	(48.62)
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Healthcare Subsidy		1.00		564,761.00		564,761.00
First Review Budget Totals								\$564,761.00
Sub-Department 000 - Revenues Totals		\$0.00	\$0.00	\$15,613,987.53	\$17,567,515.36	\$17,852,471.00	\$18,383,028.00	2.97%
Department 800 - Other- Countywide Expenses Totals		\$0.00	\$0.00	\$15,613,987.53	\$17,567,515.36	\$17,852,471.00	\$18,383,028.00	2.97%
REVENUE TOTALS		\$0.00	\$0.00	\$15,613,987.53	\$17,567,515.36	\$17,852,471.00	\$18,383,028.00	2.97%
EXPENSE								
Department 800 - Other- Countywide Expenses								
Sub-Department 814 - Health Insurance General								
652.800.814.53005	Healthcare - Stop Loss Insurance	.00	.00	(406,280.15)	(1,478,789.22)	.00	.00	.00
652.800.814.53032	Self Insured Healthcare Claims Administration	.00	.00	.00	2,999.10	.00	.00	.00
652.800.814.53036	Healthcare Taxes	.00	.00	173,313.00	.00	.00	.00	.00
652.800.814.53038	Healthcare - Vision Insurance	.00	.00	95,856.10	103,169.05	121,520.00	127,596.00	5.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		vision Insurance Premiums		1.00		127,596.00		127,596.00
First Review Budget Totals								\$127,596.00
652.800.814.53300	Healthcare - Health Insurance	.00	.00	.00	.00	17,025,099.00	17,450,005.00	2.49
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Health Insurance Premiums		1.00		17,450,005.00		17,450,005.00
First Review Budget Totals								\$17,450,005.00



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Fund 652 - Health Insurance Fund								
EXPENSE								
Department 800 - Other- Countywide Expenses								
Sub-Department 814 - Health Insurance General								
652.800.814.53310	Healthcare - Dental Insurance	.00	.00	.00	.00	664,572.00	762,083.00	14.67
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	762,083.00	762,083.00
						First Review Budget Totals		\$762,083.00
652.800.814.53320	Healthcare - Life Insurance	.00	.00	.00	.00	41,280.00	43,344.00	5.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	43,344.00	43,344.00
						First Review Budget Totals		\$43,344.00
Sub-Department 814 - Health Insurance General Totals		\$0.00	\$0.00	(\$137,111.05)	(\$1,372,621.07)	\$17,852,471.00	\$18,383,028.00	2.97%
Sub-Department 817 - Health Insurance PPO								
652.800.817.53005	Healthcare - Stop Loss Insurance	.00	.00	275,302.84	271,683.67	.00	.00	.00
652.800.817.53031	Self Insured Healthcare Claims	.00	.00	7,135,756.79	7,889,238.95	.00	.00	.00
652.800.817.53032	Self Insured Healthcare Claims Administration	.00	.00	255,121.64	251,200.90	.00	.00	.00
652.800.817.53033	Healthcare Facility Access Fee	.00	.00	28,880.15	36,135.34	.00	.00	.00
652.800.817.53037	Healthcare Credits	.00	.00	(71,852.64)	(64,389.51)	.00	.00	.00
Sub-Department 817 - Health Insurance PPO Totals		\$0.00	\$0.00	\$7,623,208.78	\$8,383,869.35	\$0.00	\$0.00	+++
Sub-Department 818 - Health Insurance HMO								
652.800.818.53005	Healthcare - Stop Loss Insurance	.00	.00	146,031.60	205,255.06	.00	.00	.00
652.800.818.53031	Self Insured Healthcare Claims	.00	.00	3,937,372.28	5,391,091.85	.00	.00	.00
652.800.818.53032	Self Insured Healthcare Claims Administration	.00	.00	310,376.72	359,705.10	.00	.00	.00
652.800.818.53034	Healthcare HMO Managed Care Fee	.00	.00	59,025.36	71,746.36	.00	.00	.00
652.800.818.53035	Healthcare Physician Services Fee	.00	.00	2,109,269.91	2,306,411.21	.00	.00	.00
652.800.818.53036	Healthcare Taxes	.00	.00	42,550.00	183,067.99	.00	.00	.00
652.800.818.53037	Healthcare Credits	.00	.00	(87,414.72)	(92,086.13)	.00	.00	.00
Sub-Department 818 - Health Insurance HMO Totals		\$0.00	\$0.00	\$6,517,211.15	\$8,425,191.44	\$0.00	\$0.00	+++
Department 800 - Other- Countywide Expenses Totals		\$0.00	\$0.00	\$14,003,308.88	\$15,436,439.72	\$17,852,471.00	\$18,383,028.00	2.97%
	EXPENSE TOTALS	\$0.00	\$0.00	\$14,003,308.88	\$15,436,439.72	\$17,852,471.00	\$18,383,028.00	2.97%
Fund 652 - Health Insurance Fund Totals		\$0.00	\$0.00	\$15,613,987.53	\$17,567,515.36	\$17,852,471.00	\$18,383,028.00	2.97%
	REVENUE TOTALS	\$0.00	\$0.00	\$15,613,987.53	\$17,567,515.36	\$17,852,471.00	\$18,383,028.00	2.97%
	EXPENSE TOTALS	\$0.00	\$0.00	\$14,003,308.88	\$15,436,439.72	\$17,852,471.00	\$18,383,028.00	2.97%
Fund 652 - Health Insurance Fund Totals		\$0.00	\$0.00	\$1,610,678.65	\$2,131,075.64	\$0.00	\$0.00	+++



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Net Grand Totals								
REVENUE GRAND TOTALS	\$0.00	\$0.00	\$15,613,987.53	\$17,567,515.36	\$17,852,471.00	\$18,383,028.00		2.97%
EXPENSE GRAND TOTALS	\$0.00	\$0.00	\$14,003,308.88	\$15,436,439.72	\$17,852,471.00	\$18,383,028.00		2.97%
Net Grand Totals	\$0.00	\$0.00	\$1,610,678.65	\$2,131,075.64	\$0.00	\$0.00		+++