



Health Insurance - Special Revenue - FY18

Budget Detail

Budget Year 2018

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	Amount Change FY17-FY18	2018 First Review Budget	% Change FY17-FY18
Fund 652 - Health Insurance Fund									
REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
652.800.000.34780	COBRA Administration Fees	.00	.00	1,122.51	395.65	.00	.00	.00	
652.800.000.37000	Forest Preserve Reimbursement	.00	551,789.24	627,232.33	55,648.25	.00	.00	.00	
652.800.000.38000	Investment Income	.00	1,496.84	14,881.59	19,619.41	5,250.00	2,750.00	8,000.00	52
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	1,000,000.00	8,000.00	
First Review Budget Totals								\$8,000.00	
652.800.000.38900	Miscellaneous Other	.00	165,473.56	29.09	(65.68)	.00	.00	.00	
652.800.000.38910	Healthcare Employer Portion	.00	9,892,295.41	11,105,557.53	12,259,644.34	13,620,198.00	143,020.00	13,763,218.00	1
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 Employer Contribution (83%)					1.00	13,763,218.00	13,763,218.00	
First Review Budget Totals								\$13,763,218.00	
652.800.000.38911	Healthcare Employer Subsidy	.00	.00	.00	(563,423.07)	.00	.00	.00	
652.800.000.38915	Dental Employer Portion	.00	.00	.00	410,864.38	454,787.00	47,252.00	502,039.00	10
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 Employer Contribution (61% - 62%)					1.00	502,039.00	502,039.00	
First Review Budget Totals								\$502,039.00	
652.800.000.38916	Dental Employer Subsidy	.00	.00	.00	(10,226.47)	.00	.00	.00	
652.800.000.38920	Healthcare Employee Portion	.00	1,890,695.50	2,131,362.66	2,420,298.22	2,929,790.00	7,579.00	2,937,369.00	
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	Healthcare Employee Portion (17%)					1.00	2,937,369.00	2,937,369.00	
First Review Budget Totals								\$2,937,369.00	
652.800.000.38921	Dental Employee Portion	.00	.00	.00	259,928.23	314,449.00	32,508.00	346,957.00	10
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 Employee Portion (38% - 39%)					1.00	346,957.00	346,957.00	
First Review Budget Totals								\$346,957.00	
652.800.000.38925	Healthcare Employee Portion - KCFPD	.00	99,767.11	125,796.82	5,416.98	.00	.00	.00	
652.800.000.38926	Dental Employee Contribution - KCFPD	.00	.00	.00	595.90	.00	.00	.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	488,697.17	501,680.42	498,361.11	596,297.00	(75,297.00)	521,000.00	(13)
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 Payments					1.00	521,000.00	521,000.00	
First Review Budget Totals								\$521,000.00	
652.800.000.38935	Retiree Payments - Dental	.00	.00	.00	26,500.48	.00	.00	.00	
652.800.000.38940	Cobra Payments	.00	28,772.70	25,852.41	17,415.27	.00	.00	.00	
652.800.000.38945	Cobra Payments - Dental	.00	.00	.00	1,971.78	.00	.00	.00	
652.800.000.39000	Transfer From Other Funds	.00	2,495,000.00	3,034,000.00	550,000.00	29,500.00	(29,500.00)	.00	(100)
652.800.000.39900	Cash On Hand	.00	.00	.00	.00	884,912.00	(100,865.00)	784,047.00	(11)
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	Subsidy					1.00	784,047.00	784,047.00	
First Review Budget Totals								\$784,047.00	
Sub-Department 000 - Revenues Totals		\$0.00	\$15,613,987.53	\$17,567,515.36	\$15,952,944.78	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
Department 800 - Other- Countywide Expenses Totals		\$0.00	\$15,613,987.53	\$17,567,515.36	\$15,952,944.78	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
REVENUE TOTALS		\$0.00	\$15,613,987.53	\$17,567,515.36	\$15,952,944.78	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 814 - Health Insurance General									
652.800.814.50150	Contractual/Consulting Services	.00	.00	.00	.00	29,500.00	(29,500.00)	.00	(100)
652.800.814.50520	Healthcare Admin Services	.00	.00	.00	.00	.00	15,000.00	15,000.00	
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	Flexible Benefit Administration					1.00	15,000.00	15,000.00	
First Review Budget Totals								\$15,000.00	
652.800.814.53005	Healthcare - Stop Loss Insurance	.00	(406,280.15)	(1,478,789.22)	(130,161.26)	.00	.00	.00	
652.800.814.53032	Self Insured Healthcare Claims Administration	.00	.00	2,999.10	3,194.10	.00	.00	.00	
652.800.814.53036	Healthcare Taxes	.00	173,313.00	.00	.00	.00	.00	.00	



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Fund 652 - Health Insurance Fund									
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 814 - Health Insurance General									
652.800.814.53038	Healthcare - Vision Insurance	.00	95,856.10	103,169.05	114,169.98	121,520.00	(2,520.00)	119,000.00	(2)
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	119,000.00	119,000.00	
							First Review Budget Totals	\$119,000.00	
652.800.814.53039	Affordable Care Act Fee	.00	.00	.00	5,106.10	.00	.00	.00	
652.800.814.53300	Healthcare - Health Insurance	.00	.00	.00	14,319,518.72	17,830,354.00	(30,712.00)	17,799,642.00	
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	Health Insurance Premiums to IPBC					1.00	17,799,642.00	17,799,642.00	
							First Review Budget Totals	\$17,799,642.00	
652.800.814.53310	Healthcare - Dental Insurance	.00	.00	.00	701,572.46	812,529.00	81,459.00	893,988.00	10
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 Insurance Premiums					1.00	893,988.00	893,988.00	
							First Review Budget Totals	\$893,988.00	
652.800.814.53320	Healthcare - Life Insurance	.00	.00	.00	25,237.02	41,280.00	(6,280.00)	35,000.00	(15)
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	Life Insurance Premiums					1.00	35,000.00	35,000.00	
							First Review Budget Totals	\$35,000.00	
652.800.814.53390	Change in IPBC Terminal Reserve	.00	.00	.00	(419,738.00)	.00	.00	.00	
Sub-Department 814 - Health Insurance General Totals		\$0.00	(\$137,111.05)	(\$1,372,621.07)	\$14,618,899.12	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
Sub-Department 817 - Health Insurance PPO									
652.800.817.53005	Healthcare - Stop Loss Insurance	.00	275,302.84	271,683.67	23,409.10	.00	.00	.00	
652.800.817.53031	Self Insured Healthcare Claims	.00	7,135,756.79	7,889,238.95	785,269.16	.00	.00	.00	
652.800.817.53032	Self Insured Healthcare Claims Administration	.00	255,121.64	251,200.90	41,964.98	.00	.00	.00	
652.800.817.53033	Healthcare Facility Access Fee	.00	28,880.15	36,135.34	8,030.20	.00	.00	.00	
652.800.817.53037	Healthcare Credits	.00	(71,852.64)	(64,389.51)	(5,241.21)	.00	.00	.00	
Sub-Department 817 - Health Insurance PPO Totals		\$0.00	\$7,623,208.78	\$8,383,869.35	\$853,432.23	\$0.00	\$0.00	\$0.00	+++
Sub-Department 818 - Health Insurance HMO									
652.800.818.53005	Healthcare - Stop Loss Insurance	.00	146,031.60	205,255.06	17,509.83	.00	.00	.00	
652.800.818.53031	Self Insured Healthcare Claims	.00	3,937,372.28	5,391,091.85	450,751.50	.00	.00	.00	



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Fund 652 - Health Insurance Fund									
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 818 - Health Insurance HMO									
652.800.818.53032	Self Insured Healthcare Claims Administration	.00	310,376.72	359,705.10	62,195.24	.00	.00	.00	
652.800.818.53034	Healthcare HMO Managed Care Fee	.00	59,025.36	71,746.36	6,053.19	.00	.00	.00	
652.800.818.53035	Healthcare Physician Services Fee	.00	2,109,269.91	2,306,411.21	191,475.93	.00	.00	.00	
652.800.818.53036	Healthcare Taxes	.00	42,550.00	183,067.99	5,529.42	.00	.00	.00	
652.800.818.53037	Healthcare Credits	.00	(87,414.72)	(92,086.13)	(7,670.91)	.00	.00	.00	
Sub-Department 818 - Health Insurance HMO Totals		\$0.00	\$6,517,211.15	\$8,425,191.44	\$725,844.20	\$0.00	\$0.00	\$0.00	+++
Department 800 - Other- Countywide Expenses Totals		\$0.00	\$14,003,308.88	\$15,436,439.72	\$16,198,175.55	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
EXPENSE TOTALS		\$0.00	\$14,003,308.88	\$15,436,439.72	\$16,198,175.55	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
Fund 652 - Health Insurance Fund Totals									
REVENUE TOTALS		\$0.00	\$15,613,987.53	\$17,567,515.36	\$15,952,944.78	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
EXPENSE TOTALS		\$0.00	\$14,003,308.88	\$15,436,439.72	\$16,198,175.55	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
Fund 652 - Health Insurance Fund Totals		\$0.00	\$1,610,678.65	\$2,131,075.64	(\$245,230.77)	\$0.00	\$0.00	\$0.00	+++
Net Grand Totals									
REVENUE GRAND TOTALS		\$0.00	\$15,613,987.53	\$17,567,515.36	\$15,952,944.78	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
EXPENSE GRAND TOTALS		\$0.00	\$14,003,308.88	\$15,436,439.72	\$16,198,175.55	\$18,835,183.00	\$27,447.00	\$18,862,630.00	0%
Net Grand Totals		\$0.00	\$1,610,678.65	\$2,131,075.64	(\$245,230.77)	\$0.00	\$0.00	\$0.00	+++