

Column											
Revenue Reve	G/L Account	Account Description									% Change FY17- FY18
No. Color Countywide Expenses			Al	Hourit	Amount	Amount	Amount	buuget	F117 - F110	Buuget	F110
Separational Superiment		ui ilisulance i una									
Sub-Department 00 - Revenues 00 - Revenues 00 00 00 00 00 00 00		800 - Other- Countywide Ex	nenses								
52.28.00.00.3478 CORRA Administration Fees 0.0 531,789.2 5.21.23 536.55 0.0 0	•	•									
Parametron Pa			on Fees	.00	.00	1,122.51	395.65	.00	.00	.00	
Purple	652.800.000.37000	Forest Preserve Reir	nbursement	.00	551,789.24	627,232.33	55,648.25	.00	.00	.00	
Level Transaction First Review Budget Transaction Transaction	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
Level Transaction First Review Budget Transaction Transaction		Budget Transactions									
Section Sec		Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Miscellaneous Other		First Review Budget	Investment Income					.01	1,000,000.00	8,000.00	
Healthcare Employer Portion 1.00 9,892,295.41 11,105,575.31 12,259,644.34 13,620,198.00 143,020.00 13,763,218.00								First Rev	view Budget Totals	\$8,000.00	
Healthcare Employer Portion 1.00 9,892,295.41 11,105,575.31 12,259,644.34 13,620,198.00 143,020.00 13,763,218.00	652.800.000.38900	Miscellaneous Other		.00	165,473.56	29.09	(65.68)	.00	.00	.00	
Variable Variable	652.800.000.38910	Healthcare Employe	r Portion	.00		11,105,557.53		13,620,198.00		13,763,218.00	1
Variable Variable		Budget Transactions									
First Review Budget First Review Budget		-	Transaction					Number of Units	Cost Per Unit	Total Amount	
Healthcare Employer Subsidy 1.00		First Review Budget	Healthcare Employer Contribution (83	3%)				1.00	13,763,218.00	13,763,218.00	
Dental Employer Portion Dental Employer Portion Dental Employer Portion Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Portion Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Portion Dental Employer Subsidy Dental Employer Portion Dental Employer Subsidy Dental Employer Portion (17%) Dental Employer Subsidy Dental Employer Portion (17%) Dental Employ		_	. ,	,				First Rev	view Budget Totals	\$13,763,218.00	
Dental Employer Portion Dental Employer Portion Dental Employer Portion Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Portion Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Subsidy Dental Employer Contribution (61% - 62%) Dental Employer Portion Dental Employer Subsidy Dental Employer Portion Dental Employer Subsidy Dental Employer Portion (17%) Dental Employer Subsidy Dental Employer Portion (17%) Dental Employ	652.800.000.38911	Healthcare Employe	r Subsidy	.00	.00	.00	(563,423.07)	.00	.00	.00	
Vumber of Units Value of Units Va	652.800.000.38915	Dental Employer Po	tion	.00	.00	.00	410,864.38	454,787.00	47,252.00	502,039.00	10
Vumber of Units Value of Units Va		Budget Transactions									
First Review Budget Portland Employer Contribution (61% - 62%) 652.800.000.38916 Dental Employer Subsidy .00 .1,890,695.50 .2,131,362.66 .2,420,298.22 .2,929,790.00 .0,7579.00 .2,937,369.00		-	Transaction					Number of Units	Cost Per Unit	Total Amount	
Dental Employer Subsidy 0.0 0		First Review Budget	Dental Employer Contribution (61% -	62%)				1.00		502,039.00	
Healthcare Employee Portion 1,890,695.50 2,131,362.66 2,420,298.22 2,929,790.00 7,579.00 2,937,369.00								First Rev	view Budget Totals	\$502,039.00	
Budget Transactions Level Transaction Number of Units Cost Per Unit Total Amount First Review Budget Healthcare Employee Portion (17%) 1.00 2,937,369.00 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 Budget Transactions Level Transaction Number of Units Cost Per Unit Total Amount First Review Budget Dental Employee Portion (38% - 39%) 1.00 346,957.00 346,957.00 First Review Budget Dental Employee Portion (38% - 39%) 5346,957.00 5346,957.00 5346,957.00	652.800.000.38916	Dental Employer Su	osidy	.00	.00	.00	(10,226.47)	.00	.00	.00	
Level Transaction Number of Units Cost Per Unit Total Amount First Review Budget Healthcare Employee Portion (17%) 1.00 2,937,369.00 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 Budget Transactions Level Transaction Number of Units Cost Per Unit Total Amount First Review Budget Dental Employee Portion (38% - 39%) 1.00 346,957.00 346,957.00	652.800.000.38920	Healthcare Employe	e 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	
First Review Budget Healthcare Employee Portion (17%) 2,937,369.00 2,937,369.00 First Review Budget Totals \$2,937,369.00		Budget Transactions									
First Review Budget Totals \$2,937,369.00		Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
652.800.000.38921 Dental Employee Portion .00 .00 .00 259,928.23 314,449.00 32,508.00 346,957.00 Budget Transactions Level Transaction First Review Budget Dental Employee Portion (38% - 39%) Dental Employee Portion (38% - 39%) 1.00 346,957.00 346,957.00 First Review Budget Totals \$346,957.00		First Review Budget	Healthcare Employee Portion (17%)					1.00	2,937,369.00	2,937,369.00	
Budget Transactions Level Transaction Number of Units Cost Per Unit Total Amount First Review Budget Dental Employee Portion (38% - 39%) 1.00 346,957.00 First Review Budget Totals \$346,957.00								First Rev	view Budget Totals	\$2,937,369.00	
Level Transaction Number of Units Cost Per Unit Total Amount First Review Budget Dental Employee Portion (38% - 39%) Dental Employee Portion (38% - 39%) First Review Budget Totals \$346,957.00 \$346,957.00	652.800.000.38921	Dental Employee Po	rtion	.00	.00	.00	259,928.23	314,449.00	32,508.00	346,957.00	10
First Review Budget Dental Employee Portion (38% - 39%) 1.00 346,957.00 346,957.00 First Review Budget Totals \$346,957.00 \$346,957.00		Budget Transactions									
First Review Budget Totals \$346,957.00		Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
		First Review Budget	Dental Employee Portion (38% - 39%	b)				1.00	346,957.00	346,957.00	
650 000 000 000 000								First Rev	view 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	652.800.000.38925	Healthcare Employe	e Portion - KCFPD	.00	99,767.11	125,796.82	5,416.98	.00	.00	.00	
652.800.000.38926 Dental Employee Contribution - KCFPD .00 .00 595.90 .00 .00 .00	652.800.000.38926	Dental Employee Co	ntribution - KCFPD	.00	.00	.00	595.90	.00	.00	.00	



G/L Account	Account Descripti	90	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amended	Amount Change FY17-FY18	2018 First Review Budget	% Change FY17- FY18
	th Insurance Fund	OII	AMOUNT	Amount	Amount	AITIOUITE	Budget	F117-F110	buuget	<u>L110</u>
	ui Ilisurance runu									
REVENUE	800 - Other- Countywide	Evnance								
'	,	expenses								
Sub-Depart 652.800.000.38930	tment 000 - Revenues Retiree Payments		.00	488,697.17	501,680.42	498,361.11	596,297.00	(75,297.00)	521,000.00	(13)
	,		.00	100,037.17	301,000.42	450,501.11	330,237.00	(73,237.00)	321,000.00	(15)
	Budget Transactions									
	Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
	First Review Budget	Retiree Payments					1.00	521,000.00	521,000.00	
							First Rev	view Budget Totals	\$521,000.00	
652.800.000.38935	Retiree Payments	s - 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 Ot	her 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									
	Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
	First Review Budget	Subsidy					1.00	784,047.00	784,047.00	
	J	•					First Rev	view Budget Totals	\$784,047.00	
,	C D		\$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%
		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%
Depar	tment 800 - Other- Coun	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%
		REVENUE TOTALS	\$0.00	\$15,015,967.55	\$17,507,515.50	\$15,952,944.76	\$10,033,103.00	\$27,447.00	\$10,002,030.00	070
EXPENSE		_								
	800 - Other- Countywide	•								
Sub-Depart 652.800.814.50150	tment 814 - Health Insura Contractual/Cons		.00	.00	.00	.00	29,500.00	(29,500.00)	.00	(100)
652.800.814.50520	•	•	.00	.00	.00	.00	29,500.00	15,000.00	.00 15,000.00	(100)
		i Services	.00	.00	.00	.00	.00	15,000.00	15,000.00	
	Budget Transactions									
	Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
	First Review Budget	Flexible Benefit Administratio	on				1.00	15,000.00	15,000.00	
							First Rev	view 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 Heal	thcare Claims	.00	.00	2,999.10	3,194.10	.00	.00	.00	
652 000 014 52020	Administration		00	172 212 00	00	00	00	00	.00	
652.800.814.53036	Healthcare Taxes		.00	173,313.00	.00	.00	.00	.00	.00	



PAMAAA										
6" 4			2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Amended	Amount Change	2018 First Review	% Change FY17-
G/L Account	Account Descript	tion	Amount	Amount	Amount	Amount	Budget	FY17-FY18	Budget	FY18
	th Insurance Fund									
EXPENSE	200 - Othor- Countravido	Evnancos								
	800 - Other- Countywide tment 814 - Health Insur									
652.800.814.53038			.00	95,856.10	103,169.05	114,169.98	121,520.00	(2,520.00)	119,000.00	(2)
	Budget Transactions			,	,	,	,	() /	.,	()
	Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
	First Review Budget	Vision Insurance Premiums					1.00	119,000.00	119,000.00	
	Thist Review Budget	VISION INSURANCE I Termums						view Budget Totals	\$119,000.00	
6F2 900 914 F2020	Affordable Care	Act Foo	00	00	00	F 106 10				
652.800.814.53039 652.800.814.53300			.00 .00	.00 .00	.00 .00	5,106.10 14,319,518.72	.00 17,830,354.00	.00	.00 17,799,642.00	
052.000.014.55500		alui Ilisurance	.00	.00	.00	14,319,516.72	17,630,334.00	(30,712.00)	17,799,042.00	
	Budget Transactions									
	Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
	First Review Budget	Health Insurance Premiums	to IPBC				1.00	17,799,642.00	17,799,642.00	
							First Rev	view Budget Totals	\$17,799,642.00	
652.800.814.53310	Healthcare - Den	ntal Insurance	.00	.00	.00	701,572.46	812,529.00	81,459.00	893,988.00	10
	Budget Transactions									
	Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
	First Review Budget	Dental Insurance Premiums					1.00	893,988.00	893,988.00	
							First Rev	view Budget Totals	\$893,988.00	
652.800.814.53320	Healthcare - Life	Insurence	.00	.00	.00	25,237.02	41,280.00	(6,280.00)	35,000.00	(15)
	Budget Transactions									
	Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
	First Review Budget	Life Insurance Premiums					1.00	35,000.00	35,000.00	
							First Rev	view Budget Totals	\$35,000.00	
652.800.814.53390	Change in IPBC	Terminal Reserve	.00	.00	.00	(419,738.00)	.00	.00	.00	
Sub-De	epartment 814 - Health I	nsurance 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%
· ·	tment 817 - Health Insur									
652.800.817.53005		•	.00	275,302.84	271,683.67	23,409.10	.00	.00	.00	
652.800.817.53031	Self Insured Hea		.00	7,135,756.79	7,889,238.95	785,269.16	.00	.00	.00	
652.800.817.53032	Self Insured Hea Administration	althcare Claims	.00	255,121.64	251,200.90	41,964.98	.00	.00	.00	
652.800.817.53033		ty Access Fee	.00	28,880.15	36,135.34	8,030.20	.00	.00	.00	
652.800.817.53037	Healthcare Credi	its	.00	(71,852.64)	(64,389.51)	(5,241.21)	.00	.00	.00	
Su	ıb-Department 817 - Heal	th Insurance PPO Totals	\$0.00	\$7,623,208.78	\$8,383,869.35	\$853,432.23	\$0.00	\$0.00	\$0.00	+++
Sub-Depart	tment 818 - Health Insur	rance HMO								
652.800.818.53005	Healthcare - Stop	p Loss Insurance	.00	146,031.60	205,255.06	17,509.83	.00	.00	.00	
652.800.818.53031	Self Insured Hea	althcare Claims	.00	3,937,372.28	5,391,091.85	450,751.50	.00	.00	.00	



		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Amended	Amount Change	2018 First Review	% Change FY17-
G/L Account	Account Description	Amount	Amount	Amount	Amount	Budget	FY17-FY18	Budget	FY18
Fund 652 - Health In	surance 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	+++
Departmen	Department 800 - Other- Countywide Expenses Totals		\$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	+++