



Health Insurance - Special Revenue - FY18 Budget Summary

Budget Year 2018

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								
34780	COBRA Administration Fees	.00	.00	1,122.51	395.65	.00	.00	.00	
37000	Forest Preserve Reimbursement	.00	551,789.24	627,232.33	55,648.25	.00	.00	.00	
38000	Investment Income	.00	1,496.84	14,881.59	19,619.41	5,250.00	2,750.00	8,000.00	52
38900	Miscellaneous Other	.00	165,473.56	29.09	(65.68)	.00	.00	.00	
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
38911	Healthcare Employer Subsidy	.00	.00	.00	(563,423.07)	.00	.00	.00	
38915	Dental Employer Portion	.00	.00	.00	410,864.38	454,787.00	47,252.00	502,039.00	10
38916	Dental Employer Subsidy	.00	.00	.00	(10,226.47)	.00	.00	.00	
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	
38921	Dental Employee Portion	.00	.00	.00	259,928.23	314,449.00	32,508.00	346,957.00	10
38925	Healthcare Employee Portion - KCFPD	.00	99,767.11	125,796.82	5,416.98	.00	.00	.00	
38926	Dental Employee Contribution - KCFPD	.00	.00	.00	595.90	.00	.00	.00	
38930	Retiree Payments	.00	488,697.17	501,680.42	498,361.11	596,297.00	(75,297.00)	521,000.00	(13)
38935	Retiree Payments - Dental	.00	.00	.00	26,500.48	.00	.00	.00	
38940	Cobra Payments	.00	28,772.70	25,852.41	17,415.27	.00	.00	.00	
38945	Cobra Payments - Dental	.00	.00	.00	1,971.78	.00	.00	.00	
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)
39900	Cash On Hand	.00	.00	.00	.00	884,912.00	(100,865.00)	784,047.00	(11)
	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								
50150	Contractual/Consulting Services	.00	.00	.00	.00	29,500.00	(29,500.00)	.00	(100)
50520	Healthcare Admin Services	.00	.00	.00	.00	.00	15,000.00	15,000.00	
53005	Healthcare - Stop Loss Insurance	.00	(406,280.15)	(1,478,789.22)	(130,161.26)	.00	.00	.00	
53032	Self Insured Healthcare Claims Administration	.00	.00	2,999.10	3,194.10	.00	.00	.00	
53036	Healthcare Taxes	.00	173,313.00	.00	.00	.00	.00	.00	
53038	Healthcare - Vision Insurance	.00	95,856.10	103,169.05	114,169.98	121,520.00	(2,520.00)	119,000.00	(2)
53039	Affordable Care Act Fee	.00	.00	.00	5,106.10	.00	.00	.00	
53300	Healthcare - Health Insurance	.00	.00	.00	14,319,518.72	17,830,354.00	(30,712.00)	17,799,642.00	
53310	Healthcare - Dental Insurance	.00	.00	.00	701,572.46	812,529.00	81,459.00	893,988.00	10
53320	Healthcare - Life Insurance	.00	.00	.00	25,237.02	41,280.00	(6,280.00)	35,000.00	(15)
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%



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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									
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 817 - Health Insurance PPO									
53005	Healthcare - Stop Loss Insurance	.00	275,302.84	271,683.67	23,409.10	.00	.00	.00	
53031	Self Insured Healthcare Claims	.00	7,135,756.79	7,889,238.95	785,269.16	.00	.00	.00	
53032	Self Insured Healthcare Claims Administration	.00	255,121.64	251,200.90	41,964.98	.00	.00	.00	
53033	Healthcare Facility Access Fee	.00	28,880.15	36,135.34	8,030.20	.00	.00	.00	
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									
53005	Healthcare - Stop Loss Insurance	.00	146,031.60	205,255.06	17,509.83	.00	.00	.00	
53031	Self Insured Healthcare Claims	.00	3,937,372.28	5,391,091.85	450,751.50	.00	.00	.00	
53032	Self Insured Healthcare Claims Administration	.00	310,376.72	359,705.10	62,195.24	.00	.00	.00	
53034	Healthcare HMO Managed Care Fee	.00	59,025.36	71,746.36	6,053.19	.00	.00	.00	
53035	Healthcare Physician Services Fee	.00	2,109,269.91	2,306,411.21	191,475.93	.00	.00	.00	
53036	Healthcare Taxes	.00	42,550.00	183,067.99	5,529.42	.00	.00	.00	
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	+++