



# FY21 Health Insurance Fund SR Budget Detail

Budget Year 2021

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	Amount Change FY20-FY21	2021 Submitted Budget	% Change FY20-FY21
Fund <b>652 - Health Insurance Fund</b>									
REVENUE									
Department <b>800 - Other- Countywide Expenses</b>									
Sub-Department <b>000 - Revenues</b>									
652.800.000.34780	COBRA Administration Fees	395.65	803.46	479.19	1,003.24	.00	.00	.00	.00
652.800.000.37000	Forest Preserve Reimbursement	55,648.25	.00	.00	.00	.00	.00	.00	.00
652.800.000.38000	Investment Income	19,619.41	14,726.11	28,500.58	83,954.92	44,000.00	(24,000.00)	20,000.00	(54.54)
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Investment Income					.0040	5,000,000.00	20,000.00	
							Submitted Budget Totals	\$20,000.00	
652.800.000.38900	Miscellaneous Other	(65.68)	.00	.00	.00	.00	.00	.00	.00
652.800.000.38910	Healthcare Employer Portion	12,259,644.34	12,577,393.38	12,527,844.46	12,435,700.20	14,249,281.00	(146,264.00)	14,103,017.00	(1.02)
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	County Employer Contribution - Healthcare					1.0000	13,875,549.00	13,875,549.00	
Submitted Budget	County Employer Contribution - Vision					1.0000	87,763.00	87,763.00	
Submitted Budget	County Employer Contribution - Broker					1.0000	108,227.00	108,227.00	
Submitted Budget	County Employer Contribution - Life Insurance					1.0000	31,478.00	31,478.00	
							Submitted Budget Totals	\$14,103,017.00	
652.800.000.38911	Healthcare Employer Subsidy	(563,423.07)	(581,385.38)	(503,089.87)	.00	.00	.00	.00	.00
652.800.000.38915	Dental Employer Portion	410,864.38	450,681.57	440,545.01	421,522.00	489,909.00	(15,630.00)	474,279.00	(3.19)
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	County Employer Contribution					1.0000	474,279.00	474,279.00	
							Submitted Budget Totals	\$474,279.00	
652.800.000.38916	Dental Employer Subsidy	(10,226.47)	(37,730.62)	(1,561.41)	.00	.00	.00	.00	.00
652.800.000.38920	Healthcare Employee Portion	2,420,298.22	2,490,646.81	2,495,360.26	2,689,652.59	2,900,070.00	(58,090.00)	2,841,980.00	(2.00)
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	County Employee Contribution - Healthcare					1.0000	2,841,980.00	2,841,980.00	
							Submitted Budget Totals	\$2,841,980.00	



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Fund 652 - Health Insurance Fund									
<b>REVENUE</b>									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
652.800.000.38921	Dental Employee Portion	259,928.23	287,025.78	280,741.14	267,214.07	312,128.00	(10,777.00)	301,351.00	(3.45)
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		County Employee Contribution - Dental		1.0000		301,351.00		301,351.00	
Submitted Budget Totals								301,351.00	
652.800.000.38925	Healthcare Employee Portion - KCFPD	5,416.98	.00	.00	.00	.00	.00	.00	.00
652.800.000.38926	Dental Employee Contribution - KCFPD	595.90	.00	.00	.00	.00	.00	.00	.00
652.800.000.38927	MERP Employer Portion	.00	36,644.16	374,037.58	733,057.04	608,300.00	203,950.00	812,250.00	33.52
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		County Employer Contribution - MERP		1.0000		812,250.00		812,250.00	
Submitted Budget Totals								812,250.00	
652.800.000.38930	Retiree Payments	498,361.11	487,684.18	596,564.20	794,620.60	637,000.00	(293,000.00)	344,000.00	(45.99)
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		County Retiree Contributions		1.0000		344,000.00		344,000.00	
Submitted Budget Totals								344,000.00	
652.800.000.38931	Retiree Subsidy	.00	.00	.00	(49,122.46)	.00	.00	.00	.00
652.800.000.38935	Retiree Payments - Dental	26,500.48	28,422.82	35,234.29	4,087.99	34,000.00	(2,000.00)	32,000.00	(5.88)
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		County Retiree Contribution - Dental		1.0000		32,000.00		32,000.00	
Submitted Budget Totals								32,000.00	
652.800.000.38940	Cobra Payments	17,415.27	37,320.40	21,755.72	49,023.92	.00	.00	.00	.00
652.800.000.38945	Cobra Payments - Dental	1,971.78	2,078.10	1,761.77	1,137.80	.00	.00	.00	.00
652.800.000.38965	Wellness Incentive	.00	.00	.00	281,730.00	.00	.00	.00	.00
652.800.000.39000	Transfer From Other Funds	550,000.00	511,893.00	.00	.00	.00	.00	.00	.00
Sub-Department 000 - Revenues Totals		\$15,952,944.78	\$16,306,203.77	\$16,298,172.92	\$17,713,581.91	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
Department 800 - Other- Countywide Expenses Totals		\$15,952,944.78	\$16,306,203.77	\$16,298,172.92	\$17,713,581.91	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
<b>REVENUE TOTALS</b>		\$15,952,944.78	\$16,306,203.77	\$16,298,172.92	\$17,713,581.91	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)



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Fund 652 - Health Insurance Fund									
<b>EXPENSE</b>									
Department 800 - Other- Countywide Expenses									
Sub-Department 814 - Health Insurance General									
652.800.814.45100	FICA/SS Contribution	.00	.00	1,797.65	4,666.74	4,677.00	(191.00)	4,486.00	(4.08)
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		FICA on MERP Premium Reimbursemet		.0765		58,643.00		4,486.19	
Submitted Budget		rounding		1.0000		(.19)		(.19)	
Submitted Budget Totals								<u>\$4,486.00</u>	
652.800.814.50150	Contractual/Consulting Services	.00	29,500.00	88,000.00	96,000.00	111,000.00	4,800.00	115,800.00	4.32
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Insurance Broker Fee		12.0000		8,400.00		100,800.00	
Submitted Budget		Flexible Benefit Admin Fee		1.0000		15,000.00		15,000.00	
Submitted Budget Totals								<u>\$115,800.00</u>	
652.800.814.50520	Healthcare Admin Services	.00	.00	9,788.00	9,988.00	.00	.00	.00	.00
652.800.814.53005	Healthcare - Stop Loss Insurance	(130,161.26)	.00	.00	12,490.00	.00	.00	.00	.00
652.800.814.53032	Self Insured Healthcare Claims Administration	3,194.10	.00	.00	.00	.00	.00	.00	.00
652.800.814.53038	Healthcare - Vision Insurance	114,169.98	113,411.20	88,277.62	83,103.94	90,114.00	(2,351.00)	87,763.00	(2.60)
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Vision Insurance		1.0000		87,763.00		87,763.00	
Submitted Budget Totals								<u>\$87,763.00</u>	
652.800.814.53039	Affordable Care Act Fee	5,106.10	.00	.00	240.10	.00	.00	.00	.00
652.800.814.53300	Healthcare - Health Insurance	14,319,518.72	15,355,520.09	15,343,213.96	8,829,383.68	17,736,237.00	(634,708.00)	17,101,529.00	(3.57)
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Healthcare Insurance - Employer Portion		1.0000		13,875,549.00		13,875,549.00	
Submitted Budget		Healthcare Insurance - Employee Portion		1.0000		2,841,980.00		2,841,980.00	
Submitted Budget		Healthcare Insurance - Retiree		1.0000		344,000.00		344,000.00	
Submitted Budget		Healthcare Insurance - Retiree Subsidized		1.0000		40,000.00		40,000.00	
Submitted Budget Totals								<u>\$17,101,529.00</u>	



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Fund 652 - Health Insurance Fund									
<b>EXPENSE</b>									
Department 800 - Other- Countywide Expenses									
Sub-Department 814 - Health Insurance General									
652.800.814.53310	Healthcare - Dental Insurance	701,572.46	766,512.78	760,147.45	729,711.89	819,546.00	(11,916.00)	807,630.00	(1.45)
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Dental Insurance - Employer Portion		1.0000		474,279.00		474,279.00	
Submitted Budget		Dental Insurance - Employee Portion		1.0000		301,351.00		301,351.00	
Submitted Budget		Dental Insurance - Retiree Portion		1.0000		32,000.00		32,000.00	
Submitted Budget Totals								<u>\$807,630.00</u>	
652.800.814.53320	Healthcare - Life Insurance	25,237.02	30,761.63	32,824.06	31,089.66	30,000.00	1,478.00	31,478.00	4.92
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Life Insurance		1.0000		31,478.00		31,478.00	
Submitted Budget Totals								<u>\$31,478.00</u>	
652.800.814.53330	Healthcare - Medical Expense Reimbursement	.00	19,067.53	62,296.83	106,371.64	297,774.00	252,370.00	550,144.00	84.75
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		MERP - Medical Expense Reimbursement		1.0000		115,990.00		115,990.00	
Submitted Budget		MERP - Medical Expense Reimbursement Reserve		1.0000		434,154.00		434,154.00	
Submitted Budget Totals								<u>\$550,144.00</u>	
652.800.814.53340	Healthcare - Medical Premium Reimbursement	.00	.00	57,477.81	61,908.54	61,142.00	(2,499.00)	58,643.00	(4.08)
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		MERP Premium Reimbursement		1.0000		58,643.00		58,643.00	
Submitted Budget Totals								<u>\$58,643.00</u>	
652.800.814.53350	Healthcare - MERP Shared Savings	.00	.00	64,663.23	173,587.70	124,198.00	47,206.00	171,404.00	38.00
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		MERP - Shared Savings		1.0000		171,404.00		171,404.00	
Submitted Budget Totals								<u>\$171,404.00</u>	
652.800.814.53380	Healthcare - Wellness	.00	.00	.00	(13,348.88)	.00	.00	.00	.00
652.800.814.53390	Change in IPBC Terminal Reserve	(419,738.00)	(713,125.00)	(574,634.00)	873,181.00	.00	.00	.00	.00



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Fund 652 - Health Insurance Fund									
<b>EXPENSE</b>									
Department 800 - Other - Countywide Expenses									
Sub-Department 814 - Health Insurance General		\$14,618,899.12	\$15,601,648.23	\$15,933,852.61	\$10,998,374.01	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
	Totals								
Sub-Department 817 - Health Insurance PPO									
652.800.817.53005	Healthcare - Stop Loss Insurance	23,409.10	.00	.00	201,450.85	.00	.00	.00	.00
652.800.817.53031	Self Insured Healthcare Claims	785,269.16	.00	.00	3,078,388.37	.00	.00	.00	.00
652.800.817.53032	Self Insured Healthcare Claims Administration	41,964.98	.00	.00	89,352.50	.00	.00	.00	.00
652.800.817.53033	Healthcare Facility Access Fee	8,030.20	.00	.00	14,858.60	.00	.00	.00	.00
652.800.817.53037	Healthcare Credits	(5,241.21)	.00	.00	(59,944.25)	.00	.00	.00	.00
Sub-Department 817 - Health Insurance PPO	Totals	\$853,432.23	\$0.00	\$0.00	\$3,324,106.07	\$0.00	\$0.00	\$0.00	+++
Sub-Department 818 - Health Insurance HMO									
652.800.818.53005	Healthcare - Stop Loss Insurance	17,509.83	.00	.00	166,211.25	.00	.00	.00	.00
652.800.818.53031	Self Insured Healthcare Claims	450,751.50	.00	.00	2,080,944.71	.00	.00	.00	.00
652.800.818.53032	Self Insured Healthcare Claims Administration	62,195.24	.00	.00	163,512.50	.00	.00	.00	.00
652.800.818.53034	Healthcare HMO Managed Care Fee	6,053.19	.00	.00	36,544.25	.00	.00	.00	.00
652.800.818.53035	Healthcare Physician Services Fee	191,475.93	.00	.00	1,082,117.11	.00	.00	.00	.00
652.800.818.53036	Healthcare Taxes	5,529.42	.00	.00	.00	.00	.00	.00	.00
652.800.818.53037	Healthcare Credits	(7,670.91)	.00	.00	(109,696.25)	.00	.00	.00	.00
Sub-Department 818 - Health Insurance HMO	Totals	\$725,844.20	\$0.00	\$0.00	\$3,419,633.57	\$0.00	\$0.00	\$0.00	+++
Department 800 - Other - Countywide Expenses	Totals	\$16,198,175.55	\$15,601,648.23	\$15,933,852.61	\$17,742,113.65	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
	<b>EXPENSE TOTALS</b>	\$16,198,175.55	\$15,601,648.23	\$15,933,852.61	\$17,742,113.65	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
Fund 652 - Health Insurance Fund	Totals								
	<b>REVENUE TOTALS</b>	\$15,952,944.78	\$16,306,203.77	\$16,298,172.92	\$17,713,581.91	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
	<b>EXPENSE TOTALS</b>	\$16,198,175.55	\$15,601,648.23	\$15,933,852.61	\$17,742,113.65	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
Fund 652 - Health Insurance Fund	Totals	(\$245,230.77)	\$704,555.54	\$364,320.31	(\$28,531.74)	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals								
	<b>REVENUE GRAND TOTALS</b>	\$15,952,944.78	\$16,306,203.77	\$16,298,172.92	\$17,713,581.91	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
	<b>EXPENSE GRAND TOTALS</b>	\$16,198,175.55	\$15,601,648.23	\$15,933,852.61	\$17,742,113.65	\$19,274,688.00	(\$345,811.00)	\$18,928,877.00	(1.79%)
	Net Grand Totals	(\$245,230.77)	\$704,555.54	\$364,320.31	(\$28,531.74)	\$0.00	\$0.00	\$0.00	+++