FY21 Health Insurance Fund SR Budget Summary

Budget Year 2021

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	**652 - Health Insurance Fund**								
REVENUE									
Department	**800 - Other- Countywide Expenses**								
Sub-Department	**000 - Revenues**								
34780	COBRA Administration Fees	395.65	803.46	479.19	1,003.24	.00	.00	.00	.00
37000	Forest Preserve Reimbursement	55,648.25	.00	.00	.00	.00	.00	.00	.00
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)
38900	Miscellaneous Other	(65.68)	.00	.00	.00	.00	.00	.00	.00
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)
38911	Healthcare Employer Subsidy	(563,423.07)	(581,385.38)	(503,089.87)	.00	.00	.00	.00	.00
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)
38916	Dental Employer Subsidy	(10,226.47)	(37,730.62)	(1,561.41)	.00	.00	.00	.00	.00
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)
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)
38925	Healthcare Employee Portion - KCFPD	5,416.98	.00	.00	.00	.00	.00	.00	.00
38926	Dental Employee Contribution - KCFPD	595.90	.00	.00	.00	.00	.00	.00	.00
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
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)
38931	Retiree Subsidy	.00	.00	.00	(49,122.46)	.00	.00	.00	.00
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)
38940	Cobra Payments	17,415.27	37,320.40	21,755.72	49,023.92	.00	.00	.00	.00
38945	Cobra Payments - Dental	1,971.78	2,078.10	1,761.77	1,137.80	.00	.00	.00	.00
38965	Wellness Incentive	.00	.00	.00	281,730.00	.00	.00	.00	.00
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%)
	REVENUE 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%)
EXPENSE									
Department	**800 - Other- Countywide Expenses**								
Sub-Department	**814 - Health Insurance General**								
45100	FICA/SS Contribution	.00	.00	1,797.65	4,666.74	4,677.00	(191.00)	4,486.00	(4.08)
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
50520	Healthcare Admin Services	.00	.00	9,788.00	9,988.00	.00	.00	.00	.00
53005	Healthcare - Stop Loss Insurance	(130,161.26)	.00	.00	12,490.00	.00	.00	.00	.00
53032	Self Insured Healthcare Claims Administration	3,194.10	.00	.00	.00	.00	.00	.00	.00

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Budget Year 2021

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Fund	**652 - Health Insurance Fund**								
EXPENSE									
Department	**800 - Other- Countywide Expenses**								
Sub-Department	**814 - Health Insurance General**								
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)
53039	Affordable Care Act Fee	5,106.10	.00	.00	240.10	.00	.00	.00	.00
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)
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)
53320	Healthcare - Life Insurence	25,237.02	30,761.63	32,824.06	31,089.66	30,000.00	1,478.00	31,478.00	4.92
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
53340	Healthcare - Medical Premium Reimbursement	.00	.00	57,477.81	61,908.54	61,142.00	(2,499.00)	58,643.00	(4.08)
53350	Healthcare - MERP Shared Savings	.00	.00	64,663.23	173,587.70	124,198.00	47,206.00	171,404.00	38.00
53380	Healthcare - Wellness	.00	.00	.00	(13,348.88)	.00	.00	.00	.00
53390	Change in IPBC Terminal Reserve	(419,738.00)	(713,125.00)	(574,634.00)	873,181.00	.00	.00	.00	.00
Sub-Department	**814 - Health Insurance General** Totals	$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%)
Sub-Department	**817 - Health Insurance PPO**								
53005	Healthcare - Stop Loss Insurance	23,409.10	.00	.00	201,450.85	.00	.00	.00	.00
53031	Self Insured Healthcare Claims	785,269.16	.00	.00	3,078,388.37	.00	.00	.00	.00
53032	Self Insured Healthcare Claims Administration	41,964.98	.00	.00	89,352.50	.00	.00	.00	.00
53033	Healthcare Facility Access Fee	8,030.20	.00	.00	14,858.60	.00	.00	.00	.00
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**								
53005	Healthcare - Stop Loss Insurance	17,509.83	.00	.00	166,211.25	.00	.00	.00	.00
53031	Self Insured Healthcare Claims	450,751.50	.00	.00	2,080,944.71	.00	.00	.00	.00
53032	Self Insured Healthcare Claims Administration	62,195.24	.00	.00	163,512.50	.00	.00	.00	.00
53034	Healthcare HMO Managed Care Fee	6,053.19	.00	.00	36,544.25	.00	.00	.00	.00
53035	Healthcare Physician Services Fee	191,475.93	.00	.00	1,082,117.11	.00	.00	.00	.00
53036	Healthcare Taxes	5,529.42	.00	.00	.00	.00	.00	.00	.00
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%)
	EXPENSE 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%)
Fund	**652 - Health Insurance Fund** Totals								

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Budget Year 2021

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
	REVENUE 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%)
	EXPENSE 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%)
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								
	REVENUE GRAND 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%)
	EXPENSE GRAND 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%)
	Net Grand Totals	($245,230.77)	$704,555.54	$364,320.31	($28,531.74)	$0.00	$0.00	$0.00	+++