Amendment 13 to Council Bill No. 25-2018

BY: Chairperson at the request of the County Executive

Legislative Day No. 6 Date: May 31, 2018

Amendment No. 13

(This amendment makes a technical correction to increase expenses for employee benefits by \$850. This change is necessitated by an adjustment in revenue.

This amendment also clarifies that certain "other expenses" are "contingencies".

This amendment adds a note to the Employee Benefits Fund page to show a minimum fund balance target and to show the estimated unassigned fund balance, as requested by the County Auditor.)

- In the operating budget, attached to the Bill as prefiled:
- On pages 123 and 155, make the revisions shown in the attached revised pages 123 and 155.

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Howard County, MD Fiscal Year 2019

FY 2019 Proposed

	30 C 02 Y 2 X 2 X 3 X 3 X 3 X 3 X 3 X 3 X 3 X 3 X
Fund : 24 - Employee Benefits Self-Ins	
Department : 1100 - Department of County Administration	
Fund : 6050000000 - IS-Ben-Control	
Fund Center: 1170000000 - Office of Human Resources	
9999999997000000000000 - Long Term Disability (3100)	
50 - Personnel Costs	80,000
51 - Contractual Services	320,000
Total	400,000
9999999997000000000000 - Supplemental Life Insurance	
51 - Contractual Services	442,800
Total	442,800
9999999997000000001000 - Employee Benefits -FLEX (3200)	
50 - Personnel Costs	363,610
51 - Contractual Services	573,610
52 - Supplies and Materials	800
Total	938,020
999999997000000001100 - Flexible Benefits (3300)	
51 - Contractual Services	380,000
Total	380,000
9999999997000000001200 - County Health Insurance (3400)	
51 - Contractual Services	57,628,965
Total	57,628,965
999999997000000048000 - Life Insurance	
51 - Contractual Services	456,000
Total	456,000
999999999999999999900 - Administration	
58 - Expense Other 99 - CONTINGENCIES	<u>1,807,850</u>
Total	<u>1,807,850</u>
otal 1170000000 - Office of Human Resources	<u>62,053,635</u> <u>62,052,785</u>
otal 6050000000 - IS-Ben-Control	<u>62,053,635</u> <u>62,052,785</u>
otal 1100 - Department of County Administration	<u>62,053,635</u> <u>62,052,785</u>
Total 24 - Employee Benefits Self-Ins	<u>62,053,635</u> 62,052,785

Proprietary Funds

Employee Benefits Fund

Description

This fund provides a mechanism for central pooling of County government employee benefits' costs, including health and disability insurance. The general and other restricted funds, commercial insurance and/or self-insured claims payments are paid out of this fund. GFOA RECOMMENDS A MINIMUM UNRESTRICTED BUDGETARY FUND BALANCE OF NO LESS THAN TWO MONTHS OF OPERATING EXPENSES (THIS REPRESENTS ABOUT \$10.0 MILLION IN FY19).

	FY 2017	FY 2018 Estimated	FY 2019
	Actual	Estimated	Budget
Revenues:			
County Charges	36,884,117	43,505,576	42,860,865 4 2,860,015
Affiliated Agencies Charges	10,283,568	10,891,311	11,544,790
Employee Contributions	4,589,092	4,399,000	4,655,180
Retiree Contributions	2,297,745	2,400,000	2,550,000
Supplemental Life Insurance	360,847	410,000	442,800
Total Revenues	54,415,369	61,605,887	<u>62,053,635</u> <u>62,05</u> 2,7
Expenses:			
Administrative Costs	626,446	829,675	938,020
Health Claims	51,035,385	54,609,700	57,628,965
Insurance Opt-Out Pay	288,954	380,000	380,000
Long-Term Disability	370,955	420,000	400,000
Basic Life Insurance	524,914	520,000	456,000
Supplemental Life Insurance	370,706	410,000	442,800
Contingency	0	0	<u>1,807,850</u> _ <u>1,807,000</u>
Total Expenses	53,217,360	57,169,375	62,053,635 62,052, 785
Fund Balance:			
Beginning Fund Balance	909,884	2,107,893	6,544,405
Net Change from Current Year Operations	1,198,009	4,436,512	0
Fund Balance - Ending (Unrestricted)	2,107,893	6,544,405	6,544,405
ASSIGNED (ENCUMBERED)	(9,187)	<u>NA</u>	NA
UNASSIGNED	2,098,706	6,535,218	6,535,218