

Amendment 18 to Council Bill No. 28-2016

**BY: Chairperson at the request
of the County Executive**

**Legislative Day No. 6
Date: May 26, 2016**

Amendment No. 18

(This amendment corrects charges and expenses in the Employee Benefits Fund to match final chargebacks in agency budgets. Both revenues and expenditures need to increase by \$503,650.)

- 1 Remove pages 122, 123 and 168 from the Operating Budget for Fiscal Year 2017, attached to the
- 2 Bill as introduced, and replace with the substitute pages 122, 123 and 168 as attached to this
- 3 Amendment.

**Howard County, MD
Fiscal Year 2017**

FY 2017 Proposed

Fund : 24 - Employee Benefits Self-Ins

Department : 1100 - Department of County Administration

Fund : 6050000000 - IS-Ben-Control

Fund Center: 1170000000 - Office of Human Resources

99999999970000000000800 - Long Term Disability (3100)

51 - Contractual Services	213,000
50 - Personnel Costs	111,100
Total	324,100

99999999970000000000900 - Supplemental Life Insurance

51 - Contractual Services	378,000
Total	378,000

99999999970000000001000 - Employee Benefits -FLEX (3200)

50 - Personnel Costs	268,711
52 - Supplies and Materials	3,800
51 - Contractual Services	380,289
Total	652,800

99999999970000000001100 - Flexible Benefits (3300)

51 - Contractual Services	285,000
Total	285,000

99999999970000000001200 - County Health Insurance (3400)

51 - Contractual Services	41,280,550
Total	41,280,550

99999999970000000001300 - HCC Health Insurance (3401)

51 - Contractual Services	7,784,000
Total	7,784,000

99999999970000000001400 - Libraries Health Insurance (3402)

51 - Contractual Services	2,216,000
Total	2,216,000

99999999970000000001500 - Economic DevHealth Insurance (3403)

51 - Contractual Services	142,400
Total	142,400

99999999970000000001600 - Mental Health Authority Insurance (3404)

51 - Contractual Services	74,800
Total	74,800

Howard County, MD
Fiscal Year 2017

FY 2017 Proposed

Fund : 24 - Employee Benefits Self-Ins	
Department : 1100 - Department of County Administration	
Fund : 6050000000 - IS-Ben-Control	
Fund Center: 1170000000 - Office of Human Resources	
99999999970000000048000 - Life Insurance	
51 - Contractual Services	556,900
Total	556,900
99999999970000000050000 - Soil Conservation Insurance	
51 - Contractual Services	175,950
Total	175,950
99999999970000000110000 - Housing Commission	
51 - Contractual Services	423,100
Total	423,100
Total 1170000000 - Office of Human Resources	54,293,600
Total 6050000000 - IS-Ben-Control	54,293,600
Total 1100 - Department of County Administration	54,293,600
Total 24 - Employee Benefits Self-Ins	54,293,600

Proprietary Funds

Fund 6050000000

Employee Benefits Fund

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.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Revenues:			
County Charges	27,646,903	32,100,169	36,866,150
Community College Charges	7,088,749	6,281,800	7,784,000
Library Charges	1,884,105	1,465,600	2,216,000
Economic Development Charges	182,200	128,900	142,400
Mental Health Authority Charges	68,349	26,000	74,800
Soil Conservation District Charges	11,400	768,400	175,950
Housing Commission Charges	0	0	423,100
County Employee Contributions	4,684,484	4,412,311	4,175,835
County Retiree Contributions	2,010,572	1,976,130	2,057,365
Supplemental Life Insurance	32,688	355,000	378,000
Total Revenues	43,609,450	47,514,310	54,293,600
Expenses:			
Administrative Costs	623,416	763,654	652,800
County Health Insurance	36,655,330	41,012,900	41,280,550
Community College Health Insurance	5,639,631	6,281,800	7,784,000
Library Health Insurance charges	1,250,200	1,465,600	2,216,000
Economic Development Health Insurance	233,361	128,900	142,400
Mental Health Authority Insurance	34,205	26,000	74,800
Soil Conservation District Health Insurance	25,580	768,400	175,950
Housing Commission Health Insurance	0	0	423,100
Employee Flexible Benefits	371,216	315,100	285,000
Long-Term Disability	202,642	323,580	324,100
Basic Life Insurance	524,084	534,000	556,900
Supplemental Life Insurance	322,142	355,000	378,000
Total Expenses	45,881,807	51,974,934	54,293,600
Fund Balance:			
Beginning Fund Balance	4,003,066	1,730,709	(2,729,915)
Net Change from Current Year Operations	(2,272,357)	(4,460,624)	0
Fund Balance - Ending	1,730,709	(2,729,915)	(2,729,915)

Mark-up pages

Howard County, MD
Fiscal Year 2017

FY 2017 Proposed

Fund : 24 - Employee Benefits Self-Ins

Department : 1100 - Department of County Administration

Fund : 6050000000 - IS-Ben-Control

Fund Center: 1170000000 - Office of Human Resources

99999999970000000000800 - Long Term Disability (3100)

50 - Personnel Costs	111,100
51 - Contractual Services	213,000
Total	324,100

99999999970000000000900 - Supplemental Life Insurance

51 - Contractual Services	378,000
Total	378,000

99999999970000000001000 - Employee Benefits -FLEX (3200)

52 - Supplies and Materials	3,800
50 - Personnel Costs	268,711
51 - Contractual Services	380,289
Total	652,800

99999999970000000001100 - Flexible Benefits (3300)

51 - Contractual Services	285,000
Total	285,000

99999999970000000001200 - County Health Insurance (3400)

51 - Contractual Services	40,776,900
Total	40,776,900

41,280,550
41,280,550

99999999970000000001300 - HCC Health Insurance (3401)

51 - Contractual Services	7,784,000
Total	7,784,000

99999999970000000001400 - Libraries Health Insurance (3402)

51 - Contractual Services	2,216,000
Total	2,216,000

99999999970000000001500 - Economic DevHealth Insurance (3403)

51 - Contractual Services	142,400
Total	142,400

99999999970000000001600 - Mental Health Authority Insurance (3404)

51 - Contractual Services	74,800
Total	74,800

Howard County, MD
Fiscal Year 2017

FY 2017 Proposed

Fund : 24 - Employee Benefits Self-Ins		
Department : 1100 - Department of County Administration		
Fund : 6050000000 - IS-Ben-Control		
Fund Center: 1170000000 - Office of Human Resources		
99999999970000000048000 - Life Insurance		
51 - Contractual Services	556,900	
Total		556,900
99999999970000000050000 - Soil Conservation Insurance		
51 - Contractual Services	175,950	
Total		175,950
99999999970000000110000 - Housing Commission		
51 - Contractual Services	423,100	
Total		423,100
Total 1170000000 - Office of Human Resources	<i>54,293,600</i>	53,789,950
Total 6050000000 - IS-Ben-Control	<i>54,293,600</i>	53,789,950
Total 1100 - Department of County Administration	<i>54,293,600</i>	53,789,950
Total 24 - Employee Benefits Self-Ins		53,789,950
		<i>54,293,600</i>

Proprietary Funds

Fund 6050000000

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.

	FY 2015 Actual	FY 2016 Estimated	FY 2017 Proposed
Revenues:			
County Charges	27,646,903	32,100,169	36,362,500 36,866,150
Community College Charges	7,088,749	6,281,800	7,784,000
Library Charges	1,884,105	1,465,600	2,216,000
Economic Development Charges	182,200	128,900	142,400
Mental Health Authority Charges	68,349	26,000	74,800
Soil Conservation District Charges	11,400	768,400	175,950
Housing Commission Charges	0	0	423,100
County Employee Contributions	4,684,484	4,412,311	4,175,835
County Retiree Contributions	2,010,572	1,976,130	2,057,365
Supplemental Life Insurance	32,688	355,000	378,000
Total Revenues	43,609,450	47,514,310	53,789,950- 54,293,600
Expenses:			
Administrative Costs	623,416	763,654	652,800
County Health Insurance	36,655,330	41,012,900	40,776,900 41,280,550
Community College Health Insurance	5,639,631	6,281,800	7,784,000
Library Health Insurance charges	1,250,200	1,465,600	2,216,000
Economic Development Health Insurance	233,361	128,900	142,400
Mental Health Authority Insurance	34,205	26,000	74,800
Soil Conservation District Health Insurance	25,580	768,400	175,950
Housing Commission Health Insurance	0	0	423,100
Employee Flexible Benefits	371,216	315,100	285,000
Long-Term Disability	202,642	323,580	324,100
Basic Life Insurance	524,084	534,000	556,900
Supplemental Life Insurance	322,142	355,000	378,000
Total Expenses	45,881,807	51,974,934	53,789,950- 54,293,600
Fund Balance:			
Beginning Fund Balance	4,003,066	1,730,709	(2,729,915)
Net Change from Current Year Operations	(2,272,357)	(4,460,624)	0
Fund Balance - Ending	1,730,709	(2,729,915)	(2,729,915)