

**Amendment 1 to Amendment No. 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. 1 to Amendment No. 18**

*(This technical amendment increases revenues and expenditures in the Employee Benefits Fund by an additional \$102,872.)*

- 1 In the description, strike “\$503,650” and substitute “\$606,522”.
- 2
- 3 Remove pages 122, 123 and 168 from the Amendment as filed, and substitute revised pages 122,
- 4 123 and 168 as attached to this Amendment to Amendment No. 18.

**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

**9999999997000000000800 - Long Term Disability (3100)**

51 - Contractual Services 213,000

50 - Personnel Costs 111,100

**Total 324,100**

**9999999997000000000900 - Supplemental Life Insurance**

51 - Contractual Services 378,000

**Total 378,000**

**9999999997000000001000 - Employee Benefits -FLEX (3200)**

50 - Personnel Costs 268,711

52 - Supplies and Materials 3,800

51 - Contractual Services 380,289

**Total 652,800**

**9999999997000000001100 - Flexible Benefits (3300)**

51 - Contractual Services 285,000

**Total 285,000**

**9999999997000000001200 - County Health Insurance (3400)**

51 - Contractual Services 41,383,422

**Total 41,383,422**

**9999999997000000001300 - HCC Health Insurance ( 3401)**

51 - Contractual Services 7,784,000

**Total 7,784,000**

**9999999997000000001400 - Libraries Health Insurance (3402)**

51 - Contractual Services 2,216,000

**Total 2,216,000**

**9999999997000000001500 - Economic DevHealth Insurance (3403)**

51 - Contractual Services 142,400

**Total 142,400**

**9999999997000000001600 - Mental Health Authority Insurance (3404)**

51 - Contractual Services 74,800

**Total 74,800**

**Howard County, MD  
Fiscal Year 2017**

FY 2017 Proposed

|   |                   |
|---|-------------------|
| <b>Fund : 24 - Employee Benefits Self-Ins</b>           |                   |
| 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           |
| <b>Total</b>  | <b>556,900</b>    |
| 99999999970000000050000 - Soil Conservation Insurance   |                   |
| 51 - Contractual Services                               | 175,950           |
| <b>Total</b>  | <b>175,950</b>    |
| 999999999700000000110000 - Housing Commission           |                   |
| 51 - Contractual Services                               | 423,100           |
| <b>Total</b>  | <b>423,100</b>    |
| <b>Total 1170000000 - Office of Human Resources</b>     | <b>54,396,472</b> |
| <b>Total 6050000000 - IS-Ben-Control</b>                | <b>54,396,472</b> |
| <b>Total 1100 - Department of County Administration</b> | <b>54,396,472</b> |
| <b>Total 24 - Employee Benefits Self-Ins</b>            | <b>54,396,472</b> |

**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<br>Actual | FY 2016<br>Estimated | FY 2017<br>Proposed |
|---|-------------------|----------------------|---------------------|
| <b>Revenues:</b>                            |                   |                      |                     |
| County Charges                              | 27,646,903        | 32,100,169           | 36,969,022          |
| 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             |
| <b>Total Revenues</b>                       | <b>43,609,450</b> | <b>47,514,310</b>    | <b>54,396,472</b>   |
| <b>Expenses:</b>                            |                   |                      |                     |
| Administrative Costs                        | 623,416           | 763,654              | 652,800             |
| County Health Insurance                     | 36,655,330        | 41,012,900           | 41,383,422          |
| 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             |
| <b>Total Expenses</b>                       | <b>45,881,807</b> | <b>51,974,934</b>    | <b>54,396,472</b>   |
| <b>Fund Balance:</b>                        |                   |                      |                     |
| 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                   |
| <b>Fund Balance - Ending</b>                | <b>1,730,709</b>  | <b>(2,729,915)</b>   | <b>(2,729,915)</b>  |

Mark-up pages

Amendment to Amendment 18 to CB 28

**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        |
| <b>Total</b>              | <b>324,100</b> |

**99999999970000000000900 - Supplemental Life Insurance**

|                           |                |
|---------------------------|----------------|
| 51 - Contractual Services | 378,000        |
| <b>Total</b>              | <b>378,000</b> |

**99999999970000000001000 - Employee Benefits -FLEX (3200)**

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

**99999999970000000001100 - Flexible Benefits (3300)**

|                           |                |
|---------------------------|----------------|
| 51 - Contractual Services | 285,000        |
| <b>Total</b>              | <b>285,000</b> |

**99999999970000000001200 - County Health Insurance (3400)**

|                           |                              |
|---------------------------|------------------------------|
| 51 - Contractual Services | <del>40,776,900</del>        |
|                           | <i>41,383,422</i>            |
| <b>Total</b>              | <b><del>40,776,900</del></b> |
|                           | <i>41,383,422</i>            |

**99999999970000000001300 - HCC Health Insurance ( 3401)**

|                           |                  |
|---------------------------|------------------|
| 51 - Contractual Services | 7,784,000        |
| <b>Total</b>              | <b>7,784,000</b> |

**99999999970000000001400 - Libraries Health Insurance (3402)**

|                           |                  |
|---------------------------|------------------|
| 51 - Contractual Services | 2,216,000        |
| <b>Total</b>              | <b>2,216,000</b> |

**99999999970000000001500 - Economic DevHealth Insurance (3403)**

|                           |                |
|---------------------------|----------------|
| 51 - Contractual Services | 142,400        |
| <b>Total</b>              | <b>142,400</b> |

**99999999970000000001600 - Mental Health Authority Insurance (3404)**

|                           |               |
|---------------------------|---------------|
| 51 - Contractual Services | 74,800        |
| <b>Total</b>              | <b>74,800</b> |

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** *54,396,472* ~~53,789,950~~

**Total 6050000000 - IS-Ben-Control** *54,396,472* ~~53,789,950~~

**Total 1100 - Department of County Administration** *54,396,472* ~~53,789,950~~

**Total 24 - Employee Benefits Self-Ins** *54,396,472* ~~53,789,950~~

*54,396,472*

# Proprietary Funds

Fund 6050000000

Employee Benefits Fund

## Description

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|---|-------------------|----------------------|----------------------------------|
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| Community College Charges                   | 7,088,749         | 6,281,800            | 7,784,000                        |
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| Administrative Costs                        | 623,416           | 763,654              | <del>652,800</del> 652,800       |
| County Health Insurance                     | 36,655,330        | 41,012,900           | <del>40,776,900</del> 41,383,422 |
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