

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~~ \$606,522.)

- 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

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

999999999700000000001 000 • Employee Benefits -FLEX (3200)

50 - Personnel Costs 268,711

52 - Supplies and Materials 3,800

51 - Contractual Services 380,289

Total 652,800

9999999997000000000011 00 • Flexible Benefits (3300)

51 - Contractual Services 285,000

Total 285,000

999999999700000000001 200 -County Health Insurance (3400)

51 - Contractual Services 41,383,422

Total 41,383,422

999999999700000000001 300 • HCC Health Insurance (3401)

51 - Contractual Services 7,784,000

Total 7,784,000

999999999700000000001 400 -Libraries Health Insurance (3402)

51 - Contractual Services 2,216,000

Total 2,216,000

999999999700000000001500 -Economic DevHealth Insurance (3403)

51 - Contractual Services 142,400

Total 142,400

999999999700000000001 600 -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
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Total	556,900
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~~99999999970000000050000 - Soil Conservation Insurance~~

51 - Contractual Services	175,950
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Total	175,950
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~~999999999700000000110000 - Housing Commission~~

51 - Contractual Services	423,100
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Total	423,100
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Total 1170000000 - Office of Human Resources	54,293,600
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Total 6050000000 IS-Ben-Control	54,293,600
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Total 1100 - Department of County Administration	54,293,600
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Total 24 - Employee Benefits Self-Ins	54,293,600
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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	
<u>99999999970000000048000 - Life Insurance</u>	
51 - Contractual Services	556,900
Total	556,900
<u>99999999970000000050000 - Soil Conservation Insurance</u>	
51 - Contractual Services	175,950
Total	175,950
<u>999999999700000000110000 - Housing Commission</u>	
51 - Contractual Services	423,100
Total	423,100
Total 1170000000 - Office of Human Resources	54,396,472
Total 6050000000 - IS-Ben-Control	54,396,472
Total 1100 - Department of County Administration	54,396,472
Total 24 - Employee Benefits Self-Ins	54,396,472

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	112,400
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	112,400
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)

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.

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
Revenues:			
<u>County Charges</u>	<u>27,646,903</u>	<u>32,100,169</u>	<u>36,969,022</u>
<u>Community College Charges</u>	<u>7,088,749</u>	<u>6,281,800</u>	<u>7,784,000</u>
<u>Library Charges</u>	<u>1,884,105</u>	<u>1,465,600</u>	<u>2,216,000</u>
<u>Economic Development Charges</u>	<u>182,200</u>	<u>128,900</u>	<u>142,400</u>
<u>Mental Health Authority Charges</u>	<u>68,349</u>	<u>26,000</u>	<u>74,800</u>
<u>Soil Conservation District Charges</u>	<u>11,400</u>	<u>768,400</u>	<u>175,950</u>
<u>Housing Commission Charges</u>	<u>0</u>	<u>0</u>	<u>423,100</u>
<u>County Employee Contributions</u>	<u>4,684,484</u>	<u>4,412,311</u>	<u>4,175,835</u>
<u>County Retiree Contributions</u>	<u>2,010,572</u>	<u>1,976,130</u>	<u>2,057,365</u>
<u>Supplemental Life Insurance</u>	<u>32,688</u>	<u>355,000</u>	<u>378,000</u>
Total Revenues	<u>43,609,450</u>	<u>47,514,310</u>	<u>54,396,472</u>
Expenses:			
<u>Administrative Costs</u>	<u>623,416</u>	<u>763,654</u>	<u>652,800</u>
<u>County Health Insurance</u>	<u>36,655,330</u>	<u>41,012,900</u>	<u>41,383,422</u>
<u>Community College Health Insurance</u>	<u>5,639,631</u>	<u>6,281,800</u>	<u>7,784,000</u>
<u>Library Health Insurance charges</u>	<u>1,250,200</u>	<u>1,465,600</u>	<u>2,216,000</u>
<u>Economic Development Health Insurance</u>	<u>233,361</u>	<u>128,900</u>	<u>142,400</u>
<u>Mental Health Authority Insurance</u>	<u>34,205</u>	<u>26,000</u>	<u>74,800</u>
<u>Soil Conservation District Health Insurance</u>	<u>25,580</u>	<u>768,400</u>	<u>175,950</u>
<u>Housing Commission Health Insurance</u>	<u>0</u>	<u>0</u>	<u>423,100</u>
<u>Employee Flexible Benefits</u>	<u>371,216</u>	<u>315,100</u>	<u>285,000</u>
<u>Long-Term Disability</u>	<u>202,642</u>	<u>323,580</u>	<u>324,100</u>
<u>Basic Life Insurance</u>	<u>524,084</u>	<u>534,000</u>	<u>556,900</u>
<u>Supplemental Life Insurance</u>	<u>322,142</u>	<u>355,000</u>	<u>378,000</u>
Total Expenses	<u>45,881,807</u>	<u>51,974,934</u>	<u>54,396,472</u>
Fund Balance:			
<u>Beginning Fund Balance</u>	<u>4,003,066</u>	<u>1,730,709</u>	<u>(2,729,915)</u>
<u>Net Change from Current Year Operations</u>	<u>(2,272,357)</u>	<u>(4,460,624)</u>	<u>0</u>
Fund Balance - Ending	<u>1,730,709</u>	<u>(2,729,915)</u>	<u>(2,729,915)</u>