

EMPLOYEE HEALTH AND LIFE INSURANCE

Fund 620-120

This internal service fund receives revenues comprised of employer and employee contributions, and appropriates expenditures for administration of the County's group health and life insurance plans.

In FY2018 the County moved from an HMO plan with Health Alliance, to a PPO plan with BlueCross BlueShield. The plan premium increase in FY2018 was 2.7%. The FY2019 premium increase for the BlueCross BlueShield PPO plan is 2%.

At the end of FY2018, it is anticipated the Nursing Home will owe this fund approximately \$500,000 for the employer portion of health and life insurance premiums. Reimbursement is expected with the planned sale of the home.

FINANCIAL

Fund 620 Dept 120			2017 Actual	2018 Original	2018 Projected	2019 Budget
361	10	INVESTMENT INTEREST	\$4,473	\$0	\$5,000	\$5,000
363	10	GIFTS AND DONATIONS	\$200	\$0	\$0	\$0
369	46	EMPLOYEE CONTRIBUTIONS	\$1,567,014	\$1,786,980	\$1,836,980	\$1,969,116
369	50	MUNICIPALITY CONTRIB.	\$5,021,169	\$5,452,740	\$4,557,592	\$4,993,264
369	90	OTHER MISC. REVENUE	\$203	\$0	\$30	\$0
		MISCELLANEOUS	\$6,593,059	\$7,239,720	\$6,399,602	\$6,967,380
381	81	REIMB FROM NURSING HOME	\$0	\$0	\$500,000	\$0
		INTERFUND REVENUE	\$0	\$0	\$500,000	\$0
		REVENUE TOTALS	\$6,593,059	\$7,239,720	\$6,899,602	\$6,967,380
513	6	EMPLOYEE HEALTH/LIFE INS	\$6,577,980	\$7,147,920	\$6,700,000	\$6,900,000
513	16	HLTH INS CLAIMS/DEDUCTBLS	\$14,113	\$0	\$0	\$0
513	22	FLEX SPENDING ACCT FEES	\$5,308	\$5,500	\$5,500	\$5,500
513	23	BENEFITS MANAGEMENT FEES	\$50,000	\$55,000	\$55,000	\$55,000
513	25	HLTH CARE REFORM FEES/TAX	\$1,320	\$0	\$0	\$0
		PERSONNEL	\$6,648,721	\$7,208,420	\$6,760,500	\$6,960,500
522	1	STATIONERY & PRINTING	\$0	\$0	\$36	\$100
522	2	OFFICE SUPPLIES	\$0	\$0	\$62	\$100
		COMMODITIES	\$0	\$0	\$98	\$200
533	1	AUDIT & ACCOUNTING SERVCS	\$0	\$14,000	\$18,394	\$0
533	50	FACILITY/OFFICE RENTALS	\$280	\$280	\$280	\$280
533	84	BUSINESS MEALS/EXPENSES	\$1,001	\$850	\$850	\$850
533	95	CONFERENCES & TRAINING	\$50	\$50	\$50	\$50
		SERVICES	\$1,331	\$15,180	\$19,574	\$1,180
571	80	TO GENERAL CORP FUND 080	\$30,114	\$24,000	\$19,400	\$0

Fund 620 Dept 120	2017 Actual	2018 Original	2018 Projected	2019 Budget
INTERFUND EXPENDITURE	\$30,114	\$24,000	\$19,400	\$0
EXPENDITURE TOTALS	\$6,680,166	\$7,247,600	\$6,799,572	\$6,961,880

FUND BALANCE

FY2017 Actual	FY2018 Projected	FY2019 Budgeted
\$427,850	\$527,880	\$533,380

The Fund Balance Goal is \$1,000,000 to allow the County flexibility in negotiating with providers or to consider self-funding of health insurance at some point in the future.