

**FY18 BUDGET REQUEST
EMPLOYEE BENEFITS**

DEPT. NO.	ACCT. NO.	ACCOUNT NAME	Expended Fiscal Year 2014	Expended Fiscal Year 2015	Expended Fiscal Year 2016	NO ALLOC. Request Fiscal Year 2017	AFTER ALLOCATIONS Request Fiscal Year 2017	As of 1/31/17 Expended Fiscal Year 2017	NO ALLOC. Request Fiscal Year 2018	AFTER ALLOCATIONS Request Fiscal Year 2018	Change 2017 to 2018	ESTIMATE VETERANS DIST ALLOCATIONS 2018	WATER INDIRECT COSTS 2018	ESTIMATED EXTENDED DAY ALLOCATIONS 2018	Recommended 2018
EMPLOYEE BENEFITS															
01911	51770	1 County Retirement	1,606,818	1,709,144	1,711,241	2,016,780	1,783,122	1,783,122	2,094,764	1,853,061	(69,939)	10,208	91,836	139,659	
		COUNTY RETIREMENT	1,606,818	1,709,144	1,711,241	2,016,780	1,783,122	1,783,122	2,094,764	1,853,061	-69,939	10,208	91,836	139,659	0
01912	51710	Workers' Compensation	159,638	170,104	185,217	215,000	195,869	216,903	248,200	227,839	(31,970)	55	14,847	5,459	
		WORKERS' COMPENSATION	159,638	170,104	185,217	215,000	195,869	216,903	248,200	227,839	-31,970	55	14,847	5,459	0
01913	51780	Unemployment	72,678	31,616	35,050	65,000	65,000	27,210	65,000	65,000	0				
		UNEMPLOYMENT	72,678	31,616	35,050	65,000	65,000	27,210	65,000	65,000	0	0	0	0	0
01914	51720	Disability Insurance	18,713	18,737	20,295	22,500	20,588	12,540	26,200	24,034	(3,446)	219	1,947		
	51740	Life Insurance	13,118	13,954	12,770	15,000	14,422	6,353	16,200	15,587	(1,165)	42	361	210	
	51750	Health Insurance	3,478,570	3,629,398	3,862,951	4,762,602	4,461,307	2,104,713	5,223,338	5,059,222	(597,915)	0	57,415	106,701	
	51751	Employee Health Mitigation Fund (EHMF)	-124	0	0	0	0	0	0	0	0	0	0		
	51753	Health Insurance Due to Other Retirements	164	180	0	5,000	5,000	0	0	0	5,000				
	51760	Medicare	420,318	432,918	416,020	500,000	482,577	218,327	500,000	481,269	1,308	995	7,039	10,697	
	51761	Medicare Part B	7,271	7,932	8,348	10,130	10,130	3,972	10,000	10,000	130	0	0		
		INSURANCE	3,938,029	4,103,117	4,320,384	5,315,232	4,994,024	2,345,905	5,775,738	5,590,112	-596,088	1,256	66,762	117,608	0
01914	51772	Miscellaneous Pensions			4,166		0	0	0	0	0				
	51790	OPEB	0	12,500	1,395,287	1,500,000	1,448,780	1,448,780	1,500,000	1,440,642	8,138	15	20,819	38,524	
	51930	2 Sick/Vacation Leave	15,398	63,579	65,000	65,000	65,000	24,834	65,000	65,000	0				
	51931	Other Administration Fees	459	80	81	15,000	15,000	7,824	200	200	14,800				
		BENEFITS	15,857	76,159	1,464,534	1,580,000	1,528,780	1,481,438	1,565,200	1,505,842	22,938	15	20,819	38,524	0
TOTAL		EMPLOYEE BENEFITS	3,953,886	4,179,276	5,784,918	6,895,232	6,522,804	3,827,343	7,340,938	7,095,954	-573,150	1,271	87,581	156,132	0
GUIDELINE															

NOTES

- Expended is the total amount paid less any credits receives from vendors and/or charge backs from various departments
Appropriated FY16: Amount appropriated at the ATM less adjustments made at the STM (this included allocations for ambulance & water)
Change from FY16 to FY17: Is the Difference between the FY17 NO.Allocation Column and the FY16 Appropriated Column
- The County Retirement line item for FY17 has \$37,860 going toward our actuarial accrued liability. The County Retirement assessment for FY17 is \$1,978,920 (one time payment).
 - Sick/Vacation Leave. In the previous fiscal years we have only budgeted sick leave, however, vacation time is a large liability that needs to be addressed when someone retires.
 - Health Insurance Rates increased by an average of 15.3%
 - Chargeback for Ambulance and the Veterans District are reflected in the After Allocation Column.
 - Includes the \$1,500,000 OPEB liability for FY17.
 - Increase in the Flexible Spending/HRA line includes \$14,000 for the OPEB Actuary Study to be completed in FY17.
 - Extended Day allocations are noted but have not been deducted from the allocation.
 - Water Dept's allocation will be in the form of an indirect cost starting in FY17.
 - Increase in the Misc Pension/Health Ins because we have received a total of \$4800 in health ins bills for retirees in FY16, this item in the Governor's relief package to be eliminated.

Health Insurance Rates will be set on 2/23/16 and the financial team is meeting regarding allocating costs for ambulance, veterans district, water and extended day on 1/26/16