

**FISCAL YEAR 2009 BUDGET**

**Fund Summary**

**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus. Area No.** : 9000 / 8000

	<u>FY2008 Current Budget</u>	<u>FY2008 Estimate</u>	<u>FY2009 Budget</u>
Beginning Fund Balance	5,730,057	5,730,057	3,240,773
Current Revenues	<u>268,029,957</u>	<u>265,223,832</u>	<u>299,380,450</u>
Total Available Resources	<u>273,760,014</u>	<u>270,953,889</u>	<u>302,621,223</u>
Maintenance and Operations	270,164,746	267,713,116	301,595,681
Total Expenditures	<u>270,164,746</u>	<u>267,713,116</u>	<u>301,595,681</u>
Planned Ending Fund Balance	<u>3,595,268</u>	<u>3,240,773</u>	<u>1,025,542</u>
Total Budget	<u>273,760,014</u>	<u>270,953,889</u>	<u>302,621,223</u>

The above summarizes the FY2008 Current Budget, the FY2008 Estimate, and the FY2009 Budget for the Health Benefits Fund. Also included are the beginning and ending fund balances, total available resources and total expenditures.

Implemented in 1994, the health benefits delivery system continues to employ aggressive managed care features. The City's current health benefits model is a combination of Health Maintenance Organization (HMO), a Preferred Provider Organization (PPO) Program and three Medicare Advantage Programs. These plans are supported by contributions from the City and subscribers. The Fund also includes two dental plans, funded entirely by participants, a dental health maintenance organization (DHMO) and dental indemnity plan. Basic Life Insurance is paid for by the City and Voluntary Life Insurance is paid for by the subscribers. Healthcare Flexible Spending Account (FSA) in addition to the Dependent Care Account are also in the Health Benefits Fund. Employees and the City benefit from the pre-tax advantages.

**Health Coverage**

The City has contracted with HMO Blue Texas (HMOBTX) to provide health benefits for employees and retirees since May 1994. Effective May 1, 2006, the City awarded HMO Blue Texas a new three-year contract with two one-year renewal options. HMOBTX provides a fully insured HMO Plan and administers the City's self-insured PPO program. Approximately 96% of the City's employees are enrolled in the HMO plan. Plan costs are prescribed by formula. The contribution ratio is established at a 74%/26% in aggregate with the City contributing 74%. Effective May 1, 2005, the City provided two new Medicare Advantage Plans and effective January 1, 2007, the City provided an additional Medicare Advantage plan under a copayment arrangement to Medicare eligible retirees with economical cost effective medical coverage.

**Dental Insurance**

Effective May 1, 2006, the City awarded a three-year contract with two one-year renewal options to United Healthcare Insurance Company to provide dental benefits for employees and retirees. Participants pay the full cost for the coverage. The City retained the current plan model: a managed care (DHMO) plan and an indemnity plan with an underlying network of dentists with discounted fees. There is no cost to the City for the dental program. Plan participants pay the full premium. FY2009 DHMO and indemnity rates will remain the same.

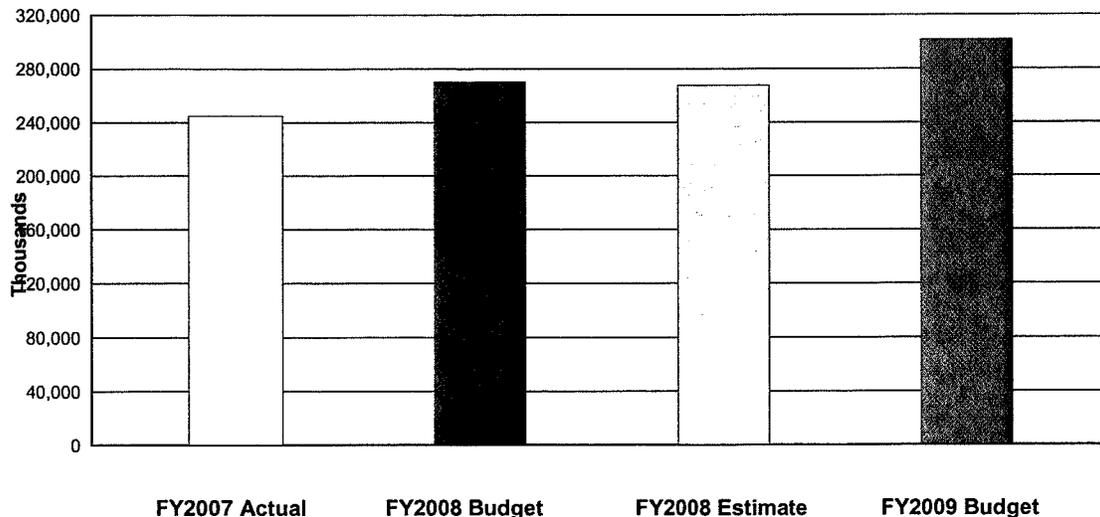
**Life Insurance**

Effective October 1, 2003, the City awarded a three-year contract with two one-year renewal options to Standard Insurance Company. Standard offered the most competitive proposal to improve benefits and reduced the basic life insurance premium rate by 33%. Under such contract, the Basic Coverage is one times basic salary of the employee and the rates are guaranteed for three years and extended for the two optional years. Premiums for Basic Coverage are paid for by the City, with employees funding Voluntary Coverage. A replacement contract should be in place by October 1, 2008.

**FISCAL YEAR 2009 BUDGET**

<b>Business Area Budget Summary</b>					
<b>Fund Name : Health Benefits</b>					
<b>Business Area Name : Human Resources</b>					
<b>Fund No./Bus. Area No. : 9000 / 8000</b>					
		<b>FY2007 Actual</b>	<b>FY2008 Current Budget</b>	<b>FY2008 Estimate</b>	<b>FY2009 Budget</b>
Expenditures	Personnel Services	2,399,216	2,646,130	2,376,112	<b>2,963,965</b>
	Supplies	74,074	88,800	71,982	<b>87,388</b>
	Other Services and Charges	242,416,200	267,383,066	265,219,508	<b>298,526,828</b>
	Equipment	0	0	0	<b>0</b>
	Non-Capital Equipment	17,330	46,750	45,514	<b>17,500</b>
	Total M & O Expenditures	<u>244,906,820</u>	<u>270,164,746</u>	<u>267,713,116</u>	<b><u>301,595,681</u></b>
	Debt Service & Other Uses	0	0	0	<b>0</b>
	Total Expenditures	<u>244,906,820</u>	<u>270,164,746</u>	<u>267,713,116</u>	<b><u>301,595,681</u></b>
Revenues		247,646,853	268,029,957	265,223,832	<b>299,380,450</b>
Staffing	Full-Time Equivalents - Civilian	38.6	40.3	38.2	<b>44.8</b>
	Full-Time Equivalents - Classified	0.0	0.0	0.0	<b>0.0</b>
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	<b>0.0</b>
	Total	<u>38.6</u>	<u>40.3</u>	<u>38.2</u>	<b><u>44.8</u></b>
	Full-Time Equivalents-Overtime	0.0	0.0	0.1	<b>0.3</b>
Budget Highlights	<ul style="list-style-type: none"> <li>o Continue to explore options to mitigate cost to City and Subscribers.</li> <li>o Maintain a 74/26% aggregate contribution ratio, City/Subscribers.</li> <li>o Promote Medicare Advantage Plans to retirees.</li> <li>o Promote the Flexible Spending Accounts.</li> <li>o Analyze feasibility of releasing RFPs for Health and Dental Insurance.</li> </ul>				

**Health Benefits  
Human Resources  
Expenditure Summary**



**FISCAL YEAR 2009 BUDGET**

**Business Area Cost Center Summary**

**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus Area No.** : 9000 / 8000

Cost Center Description	Cost Center Objectives
<p><b>Benefits Administration</b> <span style="float:right">8000120001</span></p> <p>Administer and analyze City sponsored benefits for employees, retirees, and their dependents.</p>	<p>Maintain health benefits delivery plan, monitor contract compliance, analyze the fund's financial status, and educate employees on how to be informed consumers of their City-sponsored health and welfare plans.</p>
<p><b>Benefits Planning &amp; Development</b> <span style="float:right">8000120002</span></p> <p>Design, analyze, and monitor City sponsored employee Health and Welfare benefits plans. Conduct annual health benefits satisfaction surveys. Conduct annual health fair.</p>	<p>Design plans that address strategic goals; analyze data to predict trends; monitor vendor service to determine quality of care. Monitor quality and service of vendors and adherence to performance standards.</p>
<p><b>Employee Assistance Program</b> <span style="float:right">8000130001</span></p> <p>Offer confidential assessment, referral and short-term counseling to employees with personal concerns that may adversely affect work performance. Serve as a leader in compliance with the Drug Free Workplace Act. Provide consultation and education to supervisors/managers.</p>	<p>Promote a productive workforce by reducing employee problems of a personal nature; train supervisors to recognize problem employees and refer to the Employee Assistance Program (EAP); and support a drug and violence free work place.</p>
<p><b>Communications</b> <span style="float:right">8000140001</span></p> <p>Communicate to employees their roles in the organization and the importance of providing excellent customer service. Improve employee morale, foster teamwork, recognize employee achievements, inform citizens about City services.</p>	<p>Educate employees about providing excellent customer service; educate employees/ retirees about health issues and using their benefits wisely. Organize employee recognition programs. Promote a positive image of the City and its employees to the public.</p>
<p><b>Benefits Financial/ Reporting</b> <span style="float:right">8000150001</span></p> <p>Assist in the design, maintenance, and interpretation of management reports on operational and financial matters, prepare the budget, and monitor the various benefits plans' financial impact.</p>	<p>Post, analyze, monitor, prepare and review financial documents associated with employee/ retiree benefits and long term disability.</p>
<p><b>HMO Blue Texas</b> <span style="float:right">8000150002</span></p> <p>Health Maintenance Organization (HMO) which provides employees with a managed healthcare plan.</p>	<p>Provide active employees with medical coverage to promote a healthy workforce.</p>

**FISCAL YEAR 2009 BUDGET**

<b>Business Area Cost Center Summary</b>									
<b>Fund Name : Health Benefits</b> <b>Business Area Name : Human Resources</b> <b>Fund No./Bus Area No. : 9000 / 8000</b>									
<b>Performance Measures</b>	<b>FY2007 Actual</b>			<b>FY2008 Estimate</b>			<b>FY2009 Budget</b>		
	<b>Activities</b>	<b>FTEs</b>	<b>Costs \$</b>	<b>Activities</b>	<b>FTEs</b>	<b>Costs \$</b>	<b>Activities</b>	<b>FTEs</b>	<b>Costs \$</b>
Employee education meeting		443			552			550	
Process COBRA letters		1,995			2,194			2,300	
Process enrollment changes		7,112			8,368			8,400	
Handle employee inquires		61,488			53,627			55,000	
		21.5	1,548,464		20.2	1,641,384		25.2	2,257,375
Meet with vendor		12			12			12	
Conduct annual surveys		1			1			1	
Annual Health Fair		1			1			1	
Meet with Dental vendor		4			4			4	
		2.0	146,739		2.0	153,572		3.6	287,873
Supervisory training		285			300			320	
Assess & Refer employees		823			800			825	
Employees oriented/ seminar attendance		4,382			2,800			2,900	
		3.9	309,576		4.0	381,959		4.0	371,674
Extra Milers newsletters		4			4			4	
Combined Mun. Campaign		1			1			1	
Public Service Recognition		1			1			1	
Benefits Publication		15			15			12	
City Savvy		4			4			4	
		4.2	379,429		5.0	417,231		5.0	443,230
Prepare monthly financial report		12			12			12	
Prepare budget		1			1			1	
		7.0	673,934		7.0	653,037		7.0	723,049
Employee Only		6,496			6,718			7,073	
Employee + 1		3,918			3,971			4,179	
Employee + 2 or more		8,872			8,846			9,312	
Retirees		6,814			6,793			6,997	
		0.0	216,118,227		0.0	236,947,946		0.0	266,861,466

**FISCAL YEAR 2009 BUDGET**

**Business Area Cost Center Summary**

**Fund Name : Health Benefits**  
**Business Area Name : Human Resources**  
**Fund No./Bus Area No. : 9000 / 8000**

<b>Cost Center Description</b>	<b>Cost Center Objectives</b>
<p><b>Texan Plus (SelectCare of Texas) 8000150003</b></p> <p>Medicare Advantage Plans HMO - Type Medicare Replacement Plans which provide retirees with alternative managed healthcare plans.</p>	<p>Provide retirees with economical medical options to help them better manage health care costs.</p>
<p><b>Texas HealthSprings 8000150004</b></p> <p>Medicare Advantage Plans HMO - Type Medicare Replacement Plans which provide retirees with alternative managed healthcare plans.</p>	<p>Provide retirees with economical medical options to help them better manage health care costs.</p>
<p><b>Retiree Plan A 8000150005</b></p> <p>Self-insured plan which provides a schedule of fees for medical coverage to retirees.</p>	<p>Provide retirees with medical coverage to prevent economic hardship.</p>
<p><b>Active Employee - PPO 8000150006</b></p> <p>Preferred Provider Organization (PPO) plan offered to provide comprehensive medical coverage to active employees.</p>	<p>Provide active employees with medical coverage to promote a healthy workforce.</p>
<p><b>Retiree - PPO 8000150007</b></p> <p>Preferred Provider Organization (PPO) plan offered to provide comprehensive medical coverage to retirees.</p>	<p>Provide retirees with medical coverage to prevent economic hardship.</p>
<p><b>Dental DHMO 8000150009</b></p> <p>Dental Health Maintenance Organization (DHMO) which provides employees with a managed dental plan. Plan is supported entirely by participants' premiums.</p>	<p>Provide employees with dental coverage to promote a healthy workforce.</p>

**FISCAL YEAR 2009 BUDGET**

<b>Business Area Cost Center Summary</b>									
<b>Fund Name : Health Benefits</b> <b>Business Area Name : Human Resources</b> <b>Fund No./Bus Area No. : 9000 / 8000</b>									
Performance Measures	FY2007 Actual			FY2008 Estimate			FY2009 Budget		
	Activities	FTEs	Costs \$	Activities	FTEs	Costs \$	Activities	FTEs	Costs \$
Retiree Only		339			364			369	
Retiree + 1		200			206			208	
Retiree + 2		0			0			0	
		0.0	221,298		0.0	274,398		0.0	377,243
Retiree only		295			314			318	
Retiree + 1		163			167			170	
Retiree + 2 or more		1			1			1	
		0.0	503,658		0.0	714,844		0.0	772,896
Retiree only		13			13			13	
Retiree + 1		1			1			1	
Retiree + 2 or more		0			0			0	
		0.0	7,745		0.0	7,350		0.0	6,671
Employee Only		327			330			295	
Employee + 1		99			99			89	
Employee + 2 or more		105			106			95	
		0.0	5,821,431		0.0	6,327,294		0.0	7,343,468
Retiree only		354			348			352	
Retiree + 1		136			126			127	
Retiree + 2 or more		8			9			9	
		0.0	4,921,045		0.0	4,819,129		0.0	5,519,902
Employee only		4,602			4,965			4,995	
Employee + 1		2,522			2,550			2,575	
Employee + 2 or more		4,635			4,625			4,630	
Retirees		2,329			2,465			2,515	
		0.0	2,963,575		0.0	3,002,908		0.0	3,048,295

**FISCAL YEAR 2009 BUDGET**

**Business Area Cost Center Summary**

**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus Area No.** : 9000 / 8000

Cost Center Description	Cost Center Objectives
<p><b>Dental Indemnity</b> <span style="float:right">8000150010</span></p> <p>Insured dental plan offered to provide comprehensive dental coverage to all employee/ retiree groups. Plan is supported entirely by participants' premiums.</p>	<p>Provide employees with dental coverage to promote a healthy workforce.</p>
<p><b>Dependent Care Reimbursement</b> <span style="float:right">8000150011</span></p> <p>Employees can reimburse themselves with tax-free money for dependent care expenses.</p>	<p>Provide employees with option to save money by contributing pretax money to an account. Reimburse employees for eligible dependent care expenses.</p>
<p><b>Health Flexible Spending Account</b> <span style="float:right">8000150012</span></p> <p>Employees use pre-tax dollars to pay for qualified health-care expenses.</p>	<p>Provide employees with the voluntary benefit that allows them to use pre-tax dollars to pay for qualified health-care expenses. Educate employees on how to maximize their participation in the plan. Employee participation also results in cost-savings for the City.</p>
<p><b>Employee Basic Life</b> <span style="float:right">8000150013</span></p> <p>This insured plan provides one times basic salary of life insurance to employees and up to \$2,000 dependent coverage at no expense to the employee.</p>	<p>Provide active employees life insurance coverage.</p>
<p><b>Active Employee Voluntary Life</b> <span style="float:right">8000150014</span></p> <p>This insured plan offers additional life insurance which is provided by a commercial carrier and is supported entirely by employees' premiums.</p>	<p>Provide active employees an option for additional life insurance coverage.</p>
<p><b>Retiree Voluntary Life \$5000</b> <span style="float:right">8000150015</span></p> <p>This plan provides retirees with \$5,000 in basic life insurance coverage. The plan is supported entirely by retirees' premiums.</p>	<p>Provide retiree life insurance coverage to prevent economic hardship.</p>

**FISCAL YEAR 2009 BUDGET**

<b>Business Area Cost Center Summary</b>									
<b>Fund Name : Health Benefits</b> <b>Business Area Name : Human Resources</b> <b>Fund No./Bus Area No. : 9000 / 8000</b>									
<b>Performance Measures</b>	<b>FY2007 Actual</b>			<b>FY2008 Estimate</b>			<b>FY2009 Budget</b>		
	<b>Activities</b>	<b>FTEs</b>	<b>Costs \$</b>	<b>Activities</b>	<b>FTEs</b>	<b>Costs \$</b>	<b>Activities</b>	<b>FTEs</b>	<b>Costs \$</b>
Employee only		1,771			1,785			1,795	
Employee + 1		1,175			1,185			1,195	
Employee + 2 or more		2,341			2,300			2,335	
Retirees		2,181			2,275			2,315	
		0.0	4,676,982		0.0	4,771,803		0.0	4,924,573
Employees participating		48			47			50	
		0.0	162,423		0.0	165,000		0.0	175,000
Employees participating		696			675			750	
		0.0	419,903		0.0	500,000		0.0	1,000,000
Active employees covered		20,648			20,800			20,900	
		0.0	1,146,094		0.0	1,210,041		0.0	1,422,811
Employee		9,604			9,700			9,715	
Spouse		3,769			3,750			3,775	
Children		4,409			4,365			4,395	
		0.0	4,585,409		0.0	4,912,966		0.0	4,982,342
Retirees covered		8,729			8,960			8,975	
		0.0	42,163		0.0	43,312		0.0	48,465

**FISCAL YEAR 2009 BUDGET**

**Business Area Cost Center Summary**

**Fund Name : Health Benefits**  
**Business Area Name : Human Resources**  
**Fund No./Bus Area No. : 9000 / 8000**

Cost Center Description	Cost Center Objectives
<p><b>Aetna FFS (Fee for Service) 8000150016</b></p> <p>Medicare Advantage Plan offering retiree coverage in all 50 states. It provides retirees with alternative medical benefits under a copayment arrangement, without a designated network.</p>	<p>Provide retirees with economical medical options to help them better manage health care costs.</p>

**FISCAL YEAR 2009 BUDGET**

<b>Business Area Cost Center Summary</b>									
<b>Fund Name : Health Benefits</b> <b>Business Area Name : Human Resources</b> <b>Fund No./Bus Area No. : 9000 / 8000</b>									
Performance Measures	FY2007 Actual			FY2008 Estimate			FY2009 Budget		
	Activities	FTEs	Costs \$	Activities	FTEs	Costs \$	Activities	FTEs	Costs \$
Retiree only		91			111			113	
Retiree + 1		56			60			61	
Retiree + 2 or more		0			1			1	
		0.0	258,725		0.0	768,942		0.0	1,029,348
<b>Total</b>		<u>38.6</u>	<u>244,906,820</u>		<u>38.2</u>	<u>267,713,116</u>		<u>44.8</u>	<u>301,595,681</u>

**FISCAL YEAR 2009 BUDGET**

**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus Area No.** : 9000 / 8000

<b>JOB DESCRIPTION</b>	<b>PAY GRADE</b>	<b>FY2008 Current Budget FTE</b>	<b>FY2009 Budget FTE</b>	<b>Change</b>
ACCOUNTANT ASSOCIATE	14	1.0	1.0	
ACCOUNTING SERVICES SUPERVISOR	17	1.0	0.0	(1.0)
ADMINISTRATION MANAGER	26	1.0	0.0	(1.0)
ADMINISTRATIVE AIDE	10	1.0	1.0	
ADMINISTRATIVE ASSISTANT	17	1.0	3.8	2.8
ADMINISTRATIVE COORDINATOR	24	3.0	3.9	0.9
ADMINISTRATIVE SPECIALIST	20	2.0	3.0	1.0
ADMINISTRATIVE SUPERVISOR	22	0.0	1.0	1.0
ASSISTANT DIRECTOR-HUMAN RESOURCES	32	2.0	2.0	
COMMUNICATIONS SPECIALIST SUPERVISOR	23	1.0	1.0	
CUSTOMER SERVICE CLERK	10	1.0	1.0	
CUSTOMER SERVICE REPRESENTATIVE I	13	1.0	1.0	
CUSTOMER SERVICE REPRESENTATIVE II	15	3.0	4.0	1.0
DIVISION MANAGER	29	1.0	1.0	
EAP MANAGER	26	1.0	1.0	
EXECUTIVE OFFICE ASSISTANT	15	1.0	0.0	(1.0)
FINANCIAL ANALYST III	21	2.0	2.0	
FINANCIAL ANALYST IV	25	1.0	1.0	
GRAPHIC DESIGNER	17	1.0	1.0	
HUMAN RESOURCES ASSISTANT	13	6.0	5.0	(1.0)
HUMAN RESOURCES SPECIALIST	17	1.0	1.0	
HUMAN RESOURCES SUPERVISOR	24	1.0	1.0	
SENIOR CLERK	8	0.0	1.0	1.0
SENIOR COMMUNICATIONS SPECIALIST	20	2.0	2.0	
SENIOR COUNSELOR	22	2.0	2.0	
SENIOR OFFICE ASSISTANT	12	1.0	1.0	
SENIOR STAFF ANALYST	28	1.0	1.0	
STAFF ANALYST	26	1.3	2.1	0.8
<b>Total FTEs</b>		<b>40.3</b>	<b>44.8</b>	<b>4.5</b>
<b>Less adjustment for Civilian Vacancy Factor</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Full-Time Equivalents</b>		<b>40.3</b>	<b>44.8</b>	<b>4.5</b>

**FISCAL YEAR 2009 BUDGET**

**Business Area Revenue Summary**

**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus Area No.** : 9000 / 8000

<b>Commit Item</b>	<b>Description</b>	<b>FY2008 Current Budget</b>	<b>FY2008 Estimate</b>	<b>FY2009 Budget</b>
<b>8000120001</b>	<b>Benefits Administration</b>			
428080	Returned Check Charges	0	30	0
429090	Medical Part D Subsidy	1,611,387	1,611,387	1,607,891
429095	Medicare Part D Distribution	(1,611,387)	(1,611,387)	(1,607,891)
432010	Interest on Pooled Investments	500,000	625,000	550,000
434505	Prior Year Expenditure Recovery	50,000	0	0
	<b>Total Benefits Administration</b>	<u>550,000</u>	<u>625,030</u>	<u>550,000</u>
<b>8000150002</b>	<b>HMO Blue Texas</b>			
429020	Active Employees-City Insurance Contrib.	126,279,587	128,474,763	146,853,590
429030	Retirees - City Insurance Contribution	51,846,140	50,430,328	55,116,174
429040	Active Employees-Insurance Contribution	34,512,038	34,238,670	38,811,095
429080	Retirees Insurance Contribution	25,725,656	24,029,921	27,782,867
	<b>Total HMO Blue Texas</b>	<u>238,363,421</u>	<u>237,173,682</u>	<u>268,563,726</u>
<b>8000150003</b>	<b>Texan Plus (SelectCare of Texas)</b>			
429030	Retirees - City Insurance Contribution	223,256	221,547	282,932
429080	Retirees Insurance Contribution	74,419	70,728	94,311
	<b>Total Texan Plus (SelectCare of Texas)</b>	<u>297,675</u>	<u>292,275</u>	<u>377,243</u>
<b>8000150004</b>	<b>Texas HealthSprings</b>			
429030	Retirees - City Insurance Contribution	752,580	527,348	579,672
429080	Retirees Insurance Contribution	250,860	147,508	193,224
	<b>Total Texas HealthSprings</b>	<u>1,003,440</u>	<u>674,856</u>	<u>772,896</u>
<b>8000150005</b>	<b>Retiree Plan A</b>			
429030	Retirees - City Insurance Contribution	482	619	618
429080	Retirees Insurance Contribution	6,134	6,323	6,102
	<b>Total Retiree Plan A</b>	<u>6,616</u>	<u>6,942</u>	<u>6,720</u>
<b>8000150006</b>	<b>Active Employee - PPO</b>			
429020	Active Employees-City Insurance Contrib.	2,954,574	2,828,036	2,643,866
429040	Active Employees-Insurance Contribution	2,404,717	2,361,088	2,926,144
	<b>Total Active Employee - PPO</b>	<u>5,359,291</u>	<u>5,189,124</u>	<u>5,570,010</u>
<b>8000150007</b>	<b>Retiree - PPO</b>			
429030	Retirees - City Insurance Contribution	3,227,494	2,772,985	3,067,703
429080	Retirees Insurance Contribution	3,499,616	3,052,233	3,841,318
	<b>Total Retiree - PPO</b>	<u>6,727,110</u>	<u>5,825,218</u>	<u>6,909,021</u>
<b>8000150009</b>	<b>Dental DHMO</b>			
429040	Active Employees-Insurance Contribution	2,541,868	2,545,100	2,578,967
429080	Retirees Insurance Contribution	460,691	457,917	469,328
	<b>Total Dental DHMO</b>	<u>3,002,559</u>	<u>3,003,017</u>	<u>3,048,295</u>
<b>8000150010</b>	<b>Dental Indemnity</b>			
429040	Active Employees-Insurance Contribution	3,508,782	3,541,685	3,629,422
429080	Retirees Insurance Contribution	1,294,504	1,230,201	1,295,151
	<b>Total Dental Indemnity</b>	<u>4,803,286</u>	<u>4,771,886</u>	<u>4,924,573</u>
<b>8000150011</b>	<b>Dependent Care Reimbursement</b>			
429050	Active Employees Dependent Care	175,000	165,000	175,000
<b>8000150012</b>	<b>Health Flexible Spending Account</b>			
429055	Active Employees-Health Flex Account	1,000,000	500,000	1,000,000
<b>8000150013</b>	<b>Employee Basic Life</b>			
429020	Active Employees-City Insurance Contrib.	1,465,781	1,210,139	1,422,811
<b>8000150014</b>	<b>Active Employee Voluntary Life</b>			
429040	Active Employees-Insurance Contribution	4,705,997	4,912,966	4,982,342

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**FISCAL YEAR 2009 BUDGET**

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**Business Area Revenue Summary**

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**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus Area No.** : 9000 / 8000

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<b>Commit Item</b>	<b>Description</b>	<b>FY2008 Current Budget</b>	<b>FY2008 Estimate</b>	<b>FY2009 Budget</b>
<b>8000150015</b>	<b>Retiree Voluntary Life \$5000</b>			
429080	Retirees Insurance Contribution	47,061	48,146	<b>48,465</b>
<b>8000150016</b>	<b>Aetna FFS (Fee for Service)</b>			
429030	Retirees - City Insurance Contribution	392,040	613,615	<b>772,011</b>
429080	Retirees Insurance Contribution	130,680	211,936	<b>257,337</b>
<b>Total</b>	<b>Aetna FFS (Fee for Service)</b>	<u>522,720</u>	<u>825,551</u>	<u><b>1,029,348</b></u>
<b>Total</b>	<b>Human Resources</b>	<u><u>268,029,957</u></u>	<u><u>265,223,832</u></u>	<u><u><b>299,380,450</b></u></u>

**FISCAL YEAR 2009 BUDGET**

**Business Area Expenditure Summary**

**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus. Area No.** : 9000 / 8000

<b>Commit Item</b>	<b>Description</b>	<b>FY2007 Actual</b>	<b>FY2008 Current Budget</b>	<b>FY2008 Estimate</b>	<b>FY2009 Budget</b>
500010	Salary Base Pay - Civilian	1,728,434	1,939,783	1,673,652	2,122,663
500030	Salary Part Time - Civilian	35,505	0	57,770	0
500060	Overtime - Civilian	5,792	5,000	4,537	13,974
500110	Bilingual Pay - Civilian	4,420	5,400	4,576	6,020
500180	Temporary Employees	4,178	0	0	0
500210	Pay for Performance-Municipal	2,360	0	1,574	0
501070	Pension - Civilian	267,031	296,639	271,193	307,192
501120	Termination Pay - Civilian	4,169	5,000	1,067	0
501160	Vehicle Allowance - Civilian	3,312	2,500	4,247	4,236
502010	FICA - Civilian	124,591	146,604	129,127	173,988
503010	Health Ins-Act Civilian	185,512	208,856	185,973	243,082
503015	Basic Life Insurance - Active Civilian	549	3,068	2,252	2,915
503050	Health/Life Insurance - Retiree Civilian	13,595	13,894	22,359	27,460
503060	Long Term Disability-Civilian	5,771	5,790	5,293	3,842
503090	Workers Compensation-Civilian-Admin	7,540	9,556	9,117	9,853
503100	Workers Compensation-Civilian-Clm	0	2,630	2,630	0
504020	Compensation Contingency	0	0	0	47,175
504030	Unemployment Claims	6,457	1,410	745	1,565
<b>Total</b>	<b>Personnel Services</b>	<b>2,399,216</b>	<b>2,646,130</b>	<b>2,376,112</b>	<b>2,963,965</b>
511040	Audiovisual Supplies	0	500	200	0
511045	Computer Supplies	2,871	12,000	11,282	11,000
511050	Paper & Printing Supplies	63	5,000	6,410	5,600
511055	Publications & Printed Materials	4,146	3,700	2,404	9,038
511060	Postage	39,780	41,000	27,913	36,500
511070	Miscellaneous Office Supplies	23,028	23,600	21,723	22,300
511135	Recreational Supplies	350	0	0	0
511150	Miscellaneous Parts & Supplies	3,836	3,000	2,050	2,950
<b>Total</b>	<b>Supplies</b>	<b>74,074</b>	<b>88,800</b>	<b>71,982</b>	<b>87,388</b>
520100	Temporary Personnel Services	52,100	12,000	29,115	6,960
520108	Information Resource Services	0	0	0	8,400
520110	Management Consulting Services	120,249	71,775	74,375	508,251
520114	Miscellaneous Support Services	13,487	15,500	7,564	21,850
520115	Real Estate Lease/Office Rental	98,971	126,492	126,763	126,492
520119	Computer Equipment/Software Maintenance	2,776	3,600	2,100	2,200
520121	IT Application Svcs	20,430	14,132	15,333	13,123
520122	Office Equipment Services	0	1,000	500	0
520123	Vehicle & Motor Equipment Services	0	0	0	1,500
520515	Print Shop Services	47,392	28,500	4,625	22,500
520520	Printing & Reproduction Services	108,393	118,200	116,000	120,700
520605	Advertising Services	3,598	8,800	3,500	20,500
520705	Insurance Fees	1,146,094	1,466,188	1,210,448	1,423,218
520765	Membership & Professional Fees	5,912	8,500	3,760	7,700
520770	Insurance Administration Fees	364,487	380,108	349,895	376,618
520805	Education & Training	8,177	19,500	11,558	16,000
520900	CIP-Capital Equipment Acquisition	0	275,000	275,000	31,000
520905	Travel - Training Related	535	3,000	250	5,745
520910	Travel - Non-Training Related	2,457	3,700	4,338	5,585
521605	Data Services	9,864	6,368	6,844	5,220
521610	Voice Services	23,408	28,900	34,784	25,000

**FISCAL YEAR 2009 BUDGET**

**Business Area Expenditure Summary**

**Fund Name** : Health Benefits  
**Business Area Name** : Human Resources  
**Fund No./Bus. Area No.** : 9000 / 8000

<b>Commit Item</b>	<b>Description</b>	<b>FY2007 Actual</b>	<b>FY2008 Current Budget</b>	<b>FY2008 Estimate</b>	<b>FY2009 Budget</b>
521620	Voice Equipment	0	0	377	0
521715	Office Equipment Rental	4,849	3,000	3,210	5,600
521730	Parking Space Rental	16,565	19,500	8,000	10,750
521905	Legal Services	5,885	25,000	6,000	25,000
522205	Metro Commuter Passes	5,544	8,500	10,100	11,000
522430	Miscellaneous Other Services & Charges	16,930	12,000	9,072	8,300
522505	Employee Premiums	167,964,942	184,693,177	185,728,985	208,625,754
522510	Retiree Premiums	54,346,864	60,719,413	58,598,423	66,621,006
522520	Stop loss Premiums	423,823	466,971	433,249	508,776
522605	Active Employee Incurred Claims	13,050,022	13,838,343	13,659,978	14,809,338
522610	Retiree Insurred Claims	4,549,244	5,002,423	4,482,618	5,145,665
522615	Retiree "A" Medical Claims	3,202	2,476	2,744	2,512
522780	Interfund Photo Copy Services	0	1,000	0	4,565
<b>Total</b>	<b>Other Services and Charges</b>	<b>242,416,200</b>	<b>267,383,066</b>	<b>265,219,508</b>	<b>298,526,828</b>
551010	Non-Capital Office Furniture & Equipment	7,752	40,000	38,764	6,000
551015	Non-Capital Computer Equipment	9,578	6,750	6,750	8,500
551020	Non-Capital Communication Equipment	0	0	0	3,000
<b>Total</b>	<b>Non-Capital Equipment</b>	<b>17,330</b>	<b>46,750</b>	<b>45,514</b>	<b>17,500</b>
<b>Grand Total Expenditures</b>		<b>244,906,820</b>	<b>270,164,746</b>	<b>267,713,116</b>	<b>301,595,681</b>