

FISCAL YEAR 2012 BUDGET

Fund Summary

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

	<u>FY2011 Current Budget</u>	<u>FY2011 Estimate</u>	<u>FY2012 Budget</u>
Beginning Fund Balance	3,651,960	3,651,960	1,538,027
Revenues	312,986,570	310,493,495	303,702,572
Expenditures	312,607,428	312,607,428	304,013,102
Revenues Over/(Under) Expenditures	<u>379,142</u>	<u>(2,113,933)</u>	<u>(310,530)</u>
Ending Fund Balance	<u><u>4,031,102</u></u>	<u><u>1,538,027</u></u>	<u><u>1,227,497</u></u>

Subsequent to a highly competitive proposal process, effective May 1, 2011, the City awarded CIGNA a three year contract with two one-year renewal options for administrative services only (ASO). The new health benefits model is composed of four plans, all of which have heavy emphasis on a wellness component, and includes: 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a Consumer Driven high deductible Health Plan (CDHP), partnered with a Health Reimbursement Account, and 4) a special plan for retirees not eligible for Medicare, mostly those under age 65, who live outside the limited network service area but who live in Texas. The Plan combines the copayment benefits of the limited plan and the network and contributions of the open access plan.

The City continues to provide six Medicare plans with five different vendors, and has made these plans mandatory for all retirees over age 65 who are eligible for Medicare. The medical 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 by the City and Voluntary Life Insurance is paid by the subscribers. A Healthcare Flexible Spending Account (HFSA), in addition to the Dependent Care Account, is also in the Health Benefits Fund. Employees and the City benefit from the pre-tax advantages.

Simultaneously with implementation of the new health benefits vendor, the City changed its funding method from fully insured to self-insured. Both individual and aggregate stop-loss coverage have been purchased to limit the financial risk of catastrophic claims. Enrollment distribution in the medical plans is predicted to be 45% in the limited network plan, 45% in the open access plan, and 10% in the CDHP.

Dental Insurance

Effective May 1, 2011, 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 providing discounted fees. There is no cost to the City for the dental program. Plan participants pay the full premium. FY2012 DHMO rates will increase by 3% in aggregate and indemnity rates will increase by 6%.

Life Insurance

Effective October 1, 2008, 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 54%. Under such contract, the Basic Coverage is one times basic salary of the employee and the rates are guaranteed for three years and extendable for two optional years. Premiums for Basic Coverage are paid for by the City, with employees funding Voluntary Coverage.

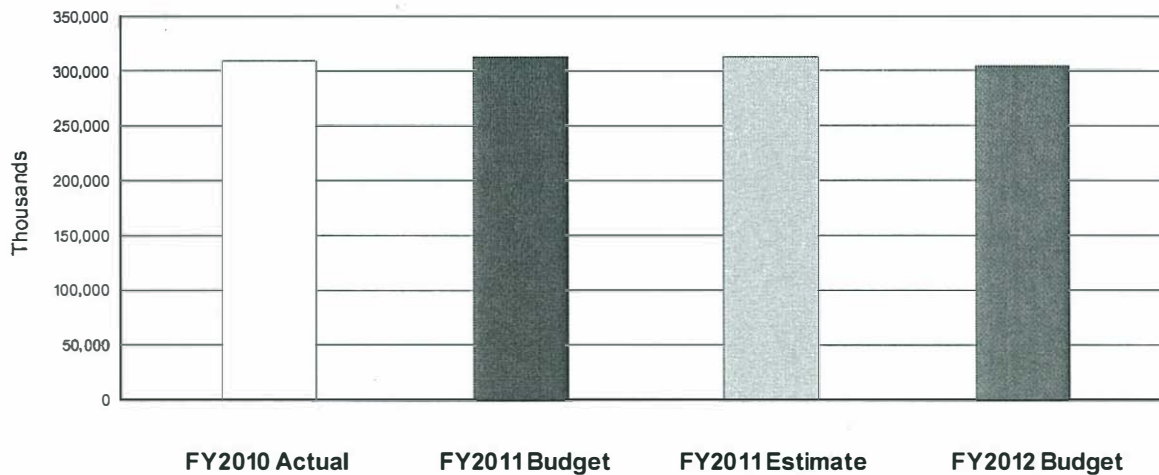
FISCAL YEAR 2012 BUDGET

Business Area Budget Summary

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

		FY2010 Actual	FY2011 Current Budget	FY2011 Estimate	FY2012 Budget
Expenditures	Personnel Services	2,905,581	3,375,966	3,008,688	3,687,542
	Supplies	56,269	112,290	103,837	108,500
	Other Services and Charges	306,197,724	309,105,722	309,484,203	300,199,410
	Equipment	0	0	0	0
	Non-Capital Equipment	2,400	13,450	10,700	17,650
	Total M & O Expenditures	<u>309,161,974</u>	<u>312,607,428</u>	<u>312,607,428</u>	<u>304,013,102</u>
	Debt Service & Other Uses	0	0	0	0
Total Expenditures	<u>309,161,974</u>	<u>312,607,428</u>	<u>312,607,428</u>	<u>304,013,102</u>	
Revenues		311,961,526	312,986,570	310,493,495	303,702,572
Staffing	Full-Time Equivalents - Civilian	42.5	46.3	42.3	48.0
	Full-Time Equivalents - Classified	0.0	0.0	0.0	0.0
	Full-Time Equivalents - Cadets	0.0	0.0	0.0	0.0
	Total	<u>42.5</u>	<u>46.3</u>	<u>42.3</u>	<u>48.0</u>
	Full-Time Equivalents - Overtime	0.2	0.1	0.1	0.1
Significant Budget Changes and Highlights	<ul style="list-style-type: none"> o Enculturate the new health benefits provider and educate subscribers on plan design and use. o Incorporate and promote citywide wellness activities. o Establish self-insured accounting, reporting and internal controls in the fiscal aspects of the plan. o Analyze and monitor health improvement strategies and results. 				

**Health Benefits
Human Resources
Expenditure Summary**



FISCAL YEAR 2012 BUDGET

Division Mission and Performance Measures			
Fund Name : Health Benefits Business Area Name : Human Resources Fund No./Bus Area No. : 9000 / 8000			
Name: HR - Benefits Administration -- 800012			
Mission: Provide a Healthcare Delivery System for which the City manages current and escalating costs within the City's fiscal constraints; help members achieve health improvement by providing easy access to safe, cost-effective, high-quality healthcare and health-improvement tools that help to protect their finances against health-related risks.			
Goal: Maintain and analyze 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.			
Performance Measures	FY2010 Actual	FY2011 Estimate	FY2012 Budget
Employee education meeting	403	450	468
Medical Plan Retiree			
Opt Out	N/A	650	770
Process COBRA notices	1,582	1,600	3,291
Members Inquiries	62,722	58,000	50,000
Name: HR - Employee Assistance Program -- 800013			
Mission: The EAP is a confidential, no cost service for City employees, retirees and their families. Encourage ongoing individual and organizational development, while contributing to the health and well-being of the City of Houston. EAP does this by providing grief counseling and coaching services, conciliation services, crisis intervention, assessment and referral, education and training programs, and supervisory staff, and team consultation.			
Goal: Promote a productive workforce by reducing employee problems of a personal nature; train supervisors to recognize problem employees and refer to the EAP; and support a drug and violence free work place. Consult with managers to improve morale, productivity and workplace well being.			
Performance Measures	FY2010 Actual	FY2011 Estimate	FY2012 Budget
Supervisory training	25	315	350
Assess & Refer employees	789	765	850
Employee oriented/seminar attendance	1,564	1,537	2,500
Name: HR - Communications -- 800014			
Mission: As a tool for employee engagement, empowerment and communication, we provide accurate information including citywide news, benefits guidance and other important, need-to-know information, recognize employees for exemplary work, and create a framework for employees to give back to the community through the Combined Municipal Campaign.			
Goal: Communicate to employees their role in the organization and the importance of providing excellent customer service. Instill pride in being a city employee. Educate employees and retirees about health-care consumers. Educate employees about the importance of maintaining a healthy lifestyle. Engage employees, improve employee morale, foster teamwork and recognize employee achievements programs.			
Performance Measures	FY2010 Actual	FY2011 Estimate	FY2012 Budget
Extra Milers newsletters	3	4	4
Combined Muni. Campaign	1	1	1
Public Service Recognition	1	1	1
Benefits Publication	16	16	16
City Savvy	3	4	4

FISCAL YEAR 2012 BUDGET

Division Mission and Performance Measures

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

Name: HR - Benefits Financial/Reporting -- 800015

Mission: To manage a self-insured financial system that is responsive, accurate, timely and protects the city assets.

Goal: Provide, prepare and review financial documents accurately and in a timely manner.
 Post, analyze, monitor, prepare and review financial documents associated with employee/retiree benefits and long term disability.

Performance Measures	FY2010 Actual	FY2011 Estimate	FY2012 Budget
Prepare monthly financial report	12	12	12
Prepare budget	1	1	1

FISCAL YEAR 2012 BUDGET

Division Summary							
Fund Name : Health Benefits Business Area Name : Human Resources Fund No./Bus Area No. : 9000 / 8000							
Division Description	FY2010 Actual		FY2011 Estimate		FY2012 Budget		
	FTEs	Cost \$	FTEs	Cost \$	FTEs	Cost \$	
HR - Benefits Administration 800012 Administer and analyze City-sponsored benefits for employees, retirees, and their dependents.	26.3	2,113,308	26.3	2,583,074	31.0	3,165,681	
HR - Employee Assistance Program 800013 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. Serve as a key resource in the prevention and management of workplace violence.	4.0	366,866	4.0	389,274	4.0	412,762	
HR - Communications 800014 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.	5.0	433,943	5.0	470,280	5.0	491,599	
HR - Benefits Financial/Reporting 800015 Assist in the design, maintenance, and interpretation of management reports on operational and financial matter, prepare the budget, and monitor the various benefits plans' financial impact.	7.2	306,247,857	7.0	309,164,800	8.0	299,943,060	
Total	42.5	309,161,974	42.3	312,607,428	48.0	304,013,102	

FISCAL YEAR 2012 BUDGET

Business Area Roster Summary

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

Job Description	Pay Grade	FY2011 Current Budget FTE	FY2012 Budget FTE	Change
ACCOUNTANT ASSOCIATE	14	1.0	0.0	(1.0)
ACCOUNTING SERVICES SUPERVISOR	17	1.0	1.0	
ADMINISTRATIVE AIDE	10	2.0	1.0	(1.0)
ADMINISTRATIVE ASSISTANT	17	4.0	5.0	1.0
ADMINISTRATIVE ASSOCIATE	13	1.0	1.0	
ADMINISTRATIVE COORDINATOR	24	2.0	2.0	
ADMINISTRATIVE SPECIALIST	20	2.0	2.0	
ADMINISTRATIVE SUPERVISOR	22	2.0	2.0	
ASSISTANT DIRECTOR-HUMAN RESOURCES (EXE LEV)	32	1.0	0.0	(1.0)
COMMUNICATIONS SPECIALIST SUPERVISOR	23	1.0	1.0	
CUSTOMER SERVICE CLERK	10	1.0	1.0	
CUSTOMER SERVICE REP. I	13	1.0	1.0	
CUSTOMER SERVICE REP. II	15	3.0	3.0	
DEPUTY DIRECTOR (EXE LEV)	34	1.0	2.0	1.0
DIVISION MANAGER	29	1.0	1.0	
EAP MANAGER	26	1.0	1.0	
EXECUTIVE OFFICE ASSISTANT	15	0.0	1.0	1.0
FINANCIAL ANALYST III	21	1.0	1.0	
FINANCIAL ANALYST IV	25	0.0	1.0	1.0
GRAPHIC DESIGNER	17	1.0	1.0	
HUMAN RESOURCES ASSISTANT	13	5.0	4.0	(1.0)
HUMAN RESOURCES MANAGER	27	1.0	1.0	
HUMAN RESOURCES SPECIALIST	17	1.0	1.0	
HUMAN RESOURCES SUPERVISOR	24	1.0	1.0	
MANAGEMENT ANALYST III	21	1.0	0.0	(1.0)
SENIOR CLERK	8	1.0	1.0	
SENIOR COMMUNICATIONS SPECIALIST	20	2.0	2.0	
SENIOR COUNSELOR	22	2.0	2.0	
SENIOR HUMAN RESOURCES GENERALIST	21	0.0	1.0	1.0
SENIOR STAFF ANALYST	28	1.0	2.0	1.0
STAFF ANALYST	26	3.3	4.0	0.7
SYSTEMS ACCOUNTANT III	27	1.0	1.0	
Total FTEs		46.3	48.0	1.7
Less adjustment for Civilian Vacancy Factor		0.0	0.0	0.0
Full-Time Equivalents		46.3	48.0	1.7

FISCAL YEAR 2012 BUDGET

Business Area Revenue Summary

Fund Name : Health Benefits
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Commit Item	Description	FY2011 Current Budget	FY2011 Estimate	FY2012 Budget
8000120001	Benefits Administration			
426330	Miscellaneous Copies Fees	0	25	0
429090	Medical Part D Subsidy	1,229,467	1,229,467	0
429095	Medicare Part D Distribution	(1,229,467)	(1,229,467)	0
432010	Interest on Pooled Investments	300,000	230,000	180,000
	Total Benefits Administration	300,000	230,025	180,000
8000150002	HMO Blue Texas			
424110	Other Interfund Services	0	(3,000,000)	0
429020	Active Employees-City Insurance Contrib.	135,831,035	135,600,366	0
429030	Retirees - City Insurance Contribution	38,373,727	38,198,030	0
429040	Active Employees-Insurance Contribution	35,376,827	35,502,527	0
429080	Retirees Insurance Contribution	26,353,727	26,320,236	0
	Total HMO Blue Texas	235,935,316	232,621,159	0
8000150003	Texan Plus (SelectCare of Texas)			
429030	Retirees - City Insurance Contribution	1,031,616	1,066,013	2,043,611
429080	Retirees Insurance Contribution	343,872	337,914	631,544
	Total Texan Plus (SelectCare of Texas)	1,375,488	1,403,927	2,675,155
8000150004	Texas HealthSprings			
429030	Retirees - City Insurance Contribution	1,146,960	1,101,954	2,334,189
429080	Retirees Insurance Contribution	382,320	318,838	722,475
	Total Texas HealthSprings	1,529,280	1,420,792	3,056,664
8000150005	Retiree Plan A			
429030	Retirees - City Insurance Contribution	456	224	0
429080	Retirees Insurance Contribution	4,875	2,776	2,900
	Total Retiree Plan A	5,331	3,000	2,900
8000150006	Active Employee - PPO			
429020	Active Employees-City Insurance Contrib.	1,891,307	1,987,169	0
429040	Active Employees-Insurance Contribution	2,929,854	2,100,170	0
429100	PPO Medical Plan - Stop Loss Reimburseme	0	491,948	0
	Total Active Employee - PPO	4,821,161	4,579,287	0
8000150007	Retiree - PPO			
429030	Retirees - City Insurance Contribution	1,456,347	1,448,517	0
429080	Retirees Insurance Contribution	1,979,877	1,966,426	0
	Total Retiree - PPO	3,436,224	3,414,943	0
8000150009	Dental DHMO			
429040	Active Employees-Insurance Contribution	2,882,696	2,715,993	2,693,530
429080	Retirees Insurance Contribution	490,670	468,329	530,233
	Total Dental DHMO	3,373,366	3,184,322	3,223,763
8000150010	Dental Indemnity			
429040	Active Employees-Insurance Contribution	4,528,997	4,500,244	4,379,192
429080	Retirees Insurance Contribution	1,665,224	1,612,763	1,854,174
	Total Dental Indemnity	6,194,221	6,113,007	6,233,366
8000150011	Dependent Care Reimbursement			
429050	Active Employees Dependent Care	240,000	225,000	240,000
8000150012	Health Flexible Spending Account			
429055	Active Employees-Health Flex Account	1,100,000	1,085,000	1,200,000
8000150013	Employee Basic Life			
429020	Active Employees-City Insurance Contrib.	682,577	654,193	646,812
8000150014	Active Employee Voluntary Life			
429040	Active Employees-Insurance Contribution	4,911,942	5,098,178	5,003,909
8000150015	Retiree Voluntary Life \$5,000			
429080	Retirees Insurance Contribution	28,437	28,525	30,030
8000150016	Aetna FFS (Fee for Service)			

FISCAL YEAR 2012 BUDGET

Business Area Revenue Summary

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

Commit Item	Description	FY2011 Current Budget	FY2011 Estimate	FY2012 Budget
429030	Retirees - City Insurance Contribution	685,587	685,575	0
429080	Retirees Insurance Contribution	229,429	229,582	0
Total	Aetna FFS (Fee for Service)	915,016	915,157	0
8000150017	Kelsey HMO			
429030	Retirees - City Insurance Contribution	60,480	459,123	1,315,922
429080	Retirees Insurance Contribution	20,160	126,673	383,885
Total	Kelsey HMO	80,640	585,796	1,699,807
8000150018	Aetna PPO			
429030	Retirees - City Insurance Contribution	59,350	59,267	0
429080	Retirees Insurance Contribution	16,717	16,815	0
Total	Aetna PPO	76,067	76,082	0
8000150019	Kelsey POS (Point-of-Service)			
429030	Retirees - City Insurance Contribution	55,800	170,805	405,695
429080	Retirees Insurance Contribution	18,600	53,173	124,260
Total	Kelsey POS (Point-of-Service)	74,400	223,978	529,955
8000150020	UHC Medicare			
429030	Retirees - City Insurance Contribution	702,240	995,988	1,766,731
429080	Retirees Insurance Contribution	234,080	310,729	571,594
Total	UHC Medicare	936,320	1,306,717	2,338,325
8000150021	AETNA ESA PPO			
429030	Retirees - City Insurance Contribution	862,725	1,133,920	4,164,544
429080	Retirees Insurance Contribution	287,575	370,003	1,347,257
Total	AETNA ESA PPO	1,150,300	1,503,923	5,511,801
8000150022	CIGNA Kelseycare - EPO Limited			
429020	Active Employees-City Insurance Contrib.	13,860,045	13,860,045	80,565,117
429030	Retirees - City Insurance Contribution	1,432,880	1,432,880	9,284,345
429040	Active Employees-Insurance Contribution	3,013,050	3,013,050	17,502,084
429080	Retirees Insurance Contribution	1,785,947	1,785,947	11,550,291
Total	CIGNA Kelseycare - EPO Limited	20,091,922	20,091,922	118,901,837
8000150023	CIGNA Open Access Plan - EPO Full			
429020	Active Employees-City Insurance Contrib.	13,366,557	13,366,557	77,694,967
429030	Retirees - City Insurance Contribution	545,182	545,182	3,512,320
429040	Active Employees-Insurance Contribution	4,660,050	4,660,050	27,071,630
429080	Retirees Insurance Contribution	2,396,580	2,396,580	15,713,905
Total	CIGNA Open Access Plan - EPO Full	20,968,369	20,968,369	123,992,822
8000150024	CIGNA Consumer Driven Health Plan			
429020	Active Employees-City Insurance Contrib.	3,121,256	3,121,256	18,112,172
429030	Retirees - City Insurance Contribution	354,288	354,288	2,284,036
429040	Active Employees-Insurance Contribution	391,338	391,338	2,272,619
429080	Retirees Insurance Contribution	325,180	325,180	2,103,722
Total	CIGNA Consumer Driven Health Plan	4,192,062	4,192,062	24,772,549
8000150025	CIGNA - Out of Area			
429030	Retirees - City Insurance Contribution	126,508	126,508	770,715
429080	Retirees Insurance Contribution	441,623	441,623	2,692,162
Total	CIGNA - Out of Area	568,131	568,131	3,462,877
Total	Human Resources	312,986,570	310,493,495	303,702,572

FISCAL YEAR 2012 BUDGET

Business Area Expenditure Summary

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

Commit Item	Description	FY2010 Actual	FY2011 Current Budget	FY2011 Estimate	FY2012 Budget
500010	Salary Base Pay - Civilian	2,118,466	2,430,708	2,135,412	2,635,502
500030	Salary Part Time - Civilian	4,142	0	0	0
500060	Overtime - Civilian	10,112	6,900	6,900	5,000
500110	Bilingual Pay - Civilian	5,520	4,500	6,252	6,300
500180	Temporary Employees	0	0	500	0
501070	Pension - Civilian	307,235	352,452	339,661	474,390
501120	Termination Pay - Civilian	8,487	0	58,923	0
501160	Vehicle Allowance - Civilian	2,278	7,944	4,200	7,944
502010	FICA - Civilian	152,294	192,612	167,182	198,778
503010	Health Ins-Act Civilian	249,611	278,317	248,645	321,544
503015	Basic Life Insurance - Active Civilian	1,242	1,432	1,280	1,567
503050	Health/Life Insurance - Retiree Civilian	34,847	36,135	27,602	21,217
503060	Long Term Disability-Civilian	3,423	3,941	3,367	4,080
503090	Workers Compensation-Civilian-Admin	7,986	9,736	8,764	9,600
504020	Compensation Contingency	0	49,669	0	0
504030	Unemployment Claims - Administration	(62)	1,620	0	1,620
Total	Personnel Services	2,905,581	3,375,966	3,008,688	3,687,542
511040	Audiovisual Supplies	0	2,000	2,000	2,000
511045	Computer Supplies	12,005	19,575	15,764	18,900
511050	Paper & Printing Supplies	3,181	18,700	19,400	17,900
511055	Publications & Printed Materials	566	10,765	10,673	5,600
511060	Postage	28,477	35,150	34,600	35,800
511070	Miscellaneous Office Supplies	9,233	21,200	16,500	16,300
511110	Fuel	0	800	800	1,000
511125	Food Supplies	1,350	0	0	0
511150	Miscellaneous Parts & Supplies	1,457	4,100	4,100	11,000
Total	Supplies	56,269	112,290	103,837	108,500
520100	Temporary Personnel Services	6,395	6,800	3,000	5,000
520108	Information Resource Services	223	2,000	2,000	2,000
520109	Medical Dental & Laboratory Services	62	0	100	100
520110	Management Consulting Services	194,962	579,871	400,000	445,000
520114	Miscellaneous Support Services	12,874	25,000	18,700	20,000
520115	Real Estate Lease/Office Rental	128,210	128,210	138,210	168,210
520119	Computer Equipment/Software Maintenance	2,272	16,000	22,000	7,700
520121	IT Application Svcs	27,299	18,054	18,054	27,465
520122	Office Equipment Services	0	2,000	2,000	500
520123	Vehicle & Motor Equipment Services	0	1,900	1,900	1,900
520126	Construction Site Work Services	0	53,401	44,830	10,000
520515	Print Shop Services	82,940	15,900	16,100	12,300
520520	Printing & Reproduction Services	106,447	117,200	117,100	117,400
520605	Advertising Services	0	8,200	2,500	2,700
520705	Insurance Fees	633,534	682,984	654,600	647,280
520765	Membership & Professional Fees	3,833	5,912	5,222	6,052
520770	Insurance Administration Fees	246,893	310,021	202,517	0
520771	Cigna - Active Ins Administration Fees	0	1,358,620	1,358,620	7,770,543
520772	Cigna - Reti <65 Ins Administration Fees	0	267,245	288,637	1,844,844
520773	Cigna - Reti >65 No Med Ins Admin Fees	0	3,484	3,484	20,894
520774	Cigna - Reti >65 with Med Ins Admin Fees	0	7,955	7,955	47,723
520805	Education & Training	11,615	28,425	28,245	25,500
520905	Travel - Training Related	790	19,900	19,600	8,000
520910	Travel - Non-Training Related	1,900	3,020	4,670	5,600
521605	Data Services	2,929	4,192	4,192	6,833

FISCAL YEAR 2012 BUDGET

Business Area Expenditure Summary

Fund Name : Health Benefits
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 Fund No./Bus. Area No. : 9000 / 8000

Commit Item	Description	FY2010 Actual	FY2011 Current Budget	FY2011 Estimate	FY2012 Budget
521610	Voice Services	16,032	24,344	28,344	13,689
521620	Voice Equipment	968	5,919	5,919	1,251
521625	Voice Labor	192	2,194	2,194	688
521630	GIS Revolving Fund Services	0	1,741	1,741	1,728
521715	Office Equipment Rental	8,833	8,500	8,500	8,500
521730	Parking Space Rental	26,817	30,772	31,372	37,772
521905	Legal Services	8,597	30,000	30,000	30,000
522205	Metro Commuter Passes	15,876	16,000	14,600	16,000
522430	Miscellaneous Other Services & Charges	8,164	6,418	15,800	32,200
522445	Wellness Initiative	44,893	150,000	150,000	160,000
522505	Employee Premiums	219,907,858	189,375,117	189,857,659	6,443,909
522510	Retiree Premiums	65,565,023	55,585,711	55,117,529	15,154,086
522520	Stop loss Premiums	514,167	590,625	388,139	0
522525	Cigna - Active Individual Stop Loss Fees	0	646,610	646,610	3,859,520
522526	Cigna - Retiree <65 Indv Stop Loss Fees	0	127,609	137,372	916,319
522527	Cigna - Retiree >65 No Med Indv Stop Loss Fees	0	1,652	1,652	10,342
522528	Cigna - Retiree >65 with Med Indv Stop Loss Fees	0	9,191	9,191	57,539
522530	Cigna - Active Aggregate Stop Loss Fees	0	1,420,650	1,420,650	8,290,458
522531	Cigna - Retiree<65 Aggregate Stop Loss Fees	0	280,368	301,818	1,968,303
522532	Cigna - Retiree>65 No Med Aggr Stop Loss Fees	0	3,630	3,630	22,215
522533	Cigna - Retiree>65 with Med Aggr Stop Loss Fees	0	20,196	20,196	123,599
522535	Cigna - Retiree>65 with Medi Hlth Care Acct	0	3,828	3,828	22,967
522536	Cigna - Retiree<65 Health Care Acct	0	54,566	54,566	348,887
522537	Cigna - Active Health Care Account	0	288,717	288,717	1,651,844
522538	Cigna - Retiree>65 No Medi Hlth Care Acct	0	700	700	4,200
522605	Active Employee Incurred Claims	14,766,432	11,705,622	12,072,951	7,198,526
522610	Retiree Insurred Claims	3,848,981	4,944,354	4,895,962	2,458,603
522615	Retiree "A" Medical Claims	1,713	2,382	1,018	2,000
522625	Cigna - Active Medical Claims Expense	0	34,152,591	34,152,591	198,445,793
522630	Cigna - Retiree<65 Medical Claims Expense	0	5,402,019	5,909,316	38,410,701
522635	Cigna - Retiree>65 No Med Medical Claims Expens	0	147,346	147,346	897,930
522640	Cigna - Retiree>65 with Med Medical Claims	0	393,556	393,556	2,398,341
522722	KRONOS Service Chargeback	0	0	0	1,456
522780	Interfund Photo Copy Services	0	6,500	6,500	6,500
Total	Other Services and Charges	306,197,724	309,105,722	309,484,203	300,199,410
551010	Non-Capital Office Furniture & Equipment	0	7,000	5,000	8,500
551015	Non-Capital Computer Equipment	2,400	4,950	4,200	7,150
551020	Non-Capital Communication Equipment	0	1,500	1,500	2,000
Total	Non-Capital Equipment	2,400	13,450	10,700	17,650
Grand Total Expenditures		309,161,974	312,607,428	312,607,428	304,013,102