**Fund Summary**

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

| | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|---|---|---|---|
| Beginning Fund Balance | 9,227,803 | 9,227,803 | **43,034,417** |
| Current Revenues | 357,070,120 | 357,518,547 | **343,826,202** |
| Total Available Resources | 366,297,923 | 366,746,350 | **386,860,619** |
| Maintenance and Operations | 357,107,016 | 323,711,933 | **343,799,513** |
| Total Expenditures | 357,107,016 | 323,711,933 | **343,799,513** |
| Planned Ending Fund Balance | 9,190,907 | 43,034,417 | **43,061,106** |
| Total Budget | 366,297,923 | 366,746,350 | **386,860,619** |

Subsequent to a highly competitive proposal process, effective May 1, 2014, the City awarded CIGNA a three year contract with two one-year renewal options for administrative services only (ASO). The 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. The Vision plan is funded exclusively by participants. 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 the implementation of the new health benefits vendor, the City changed its funding method from fully-insured to self-insured. Effective May 1, 2013, the City no longer purchases individual and aggregate stop-loss coverage. With the change the City assumes the financial risk of catastrophic and overall claim liability. Enrollment distribution in the medical plans is predicted to be 75% in the limited network plan, 18% in the open access plan, and 7% 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. FY2015 DHMO and Indemnity rates will be the same as FY2014.

Life Insurance

Effective October 1, 2013, the City awarded a three year contract with two one-year renewal options to Dearborn National Life Insurance Company. Dearborn offered the most competitive proposal to improve benefits and reduced the basic life insurance premium rate by 2%. Under such contract, the Basic Coverage is one times base annual 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.

Vision Insurance

Effective May 1, 2013, the City awarded a three year contract with two one-year options to Block Vision to provide vision benefits to city employees, certain retirees and their dependents and is funded exclusively by participants. Limited Vision coverage was previously available through Cigna.

**Business Area Budget Summary**

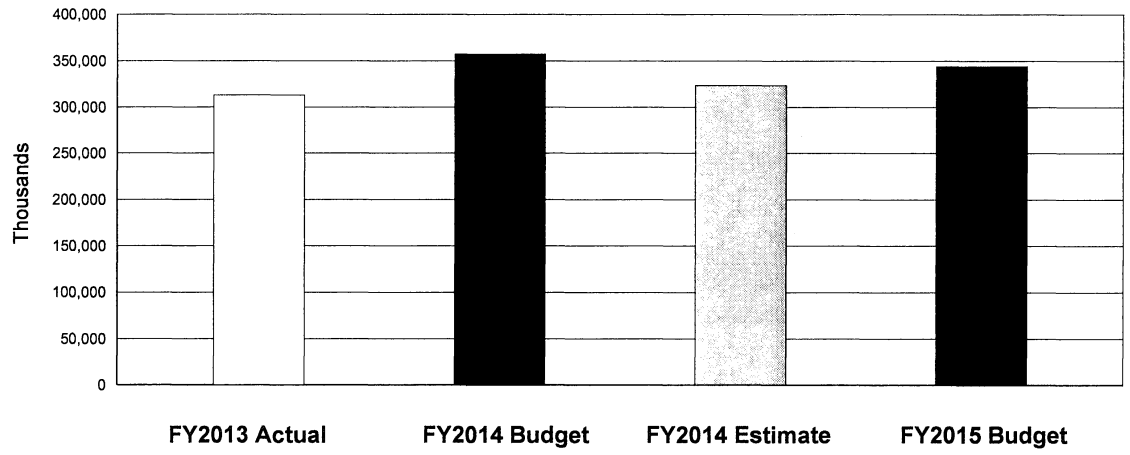
**Fund Name : Health Benefits**
**Business Area Name : Human Resources**
**Fund No./Bus. Area No. : 9000 / 8000**

| | | FY2013 Actual | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|---|---|---|---|---|---|
| Expenditures | Personnel Services | 3,665,993 | 4,102,292 | 4,222,186 | **4,924,129** |
| | Supplies | 65,412 | 116,001 | 108,888 | **129,348** |
| | Other Services and Charges | 309,133,014 | 352,864,092 | 319,353,483 | **338,727,502** |
| | Equipment | 27,983 | 0 | 0 | **0** |
| | Non-Capital Equipment | 100,882 | 24,631 | 27,376 | **18,534** |
| | Total M & O Expenditures | 312,993,284 | 357,107,016 | 323,711,933 | **343,799,513** |
| | Debt Service & Other Uses | 0 | 0 | 0 | **0** |
| | Total Expenditures | 312,993,284 | 357,107,016 | 323,711,933 | **343,799,513** |
| Revenues | | 336,167,789 | 357,070,120 | 357,518,547 | **343,826,202** |
| Staffing | Full-Time Equivalents - Civilian | 45.4 | 49.8 | 51.0 | **54.4** |
| | 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 | 45.4 | 49.8 | 51.0 | **54.4** |
| | Full-Time Equivalents - Overtime | 0.6 | 0.1 | 0.1 | **0.0** |

**Significant Budget Changes and Highlights**

- The FY2015 Budget provides funding for health benefits, pension contribution and municipal employees 3% pay increases.
- Decreased expenditures in FY2015 are mainly driven by managing health care costs and wellness initiatives.
- The FY2015 Budget includes funding for additional staff to enhance self-insured accounting requirements, reporting and internal controls.

**Health Benefits**
**Human Resources**
**Expenditure Summary**



**Business Area Performance Measures**

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

| Performance Measure | Priority | FY2013 Actual | FY2014 Budget | FY2014 Estimate | FY2015 Budget |
|---|---|---|---|---|---|
| Facilitate Phase I and II Annual Wellness Engagement Initiatives | Q,F | 34,877 | 27,875 | 28,875 | 27,875 |
| Health Plan Participants Exceeding 500 Points | Q,F | N/A | 100% | 55% | 55% |
| Respond to Member Inquiries within 1 Work Day | J | N/A | N/A | N/A | 100% |
| Expenditures Budget vs Actual Utilization | F | 94% | 98% | 91% | 98% |
| Revenues Budget vs Actual Utilization | F | 98% | 100% | 100% | 100% |

Mayor's Five Priorities: Jobs and Sustainable Development (J) Public Safety (P) Infrastructure (I)
Fiscal Responsibility (F) Quality of Life (Q)

**Division Summary**

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

| Division Description | FY2013 Actual FTEs | FY2013 Actual Cost $ | FY2014 Estimate FTEs | FY2014 Estimate Cost $ | FY2015 Budget FTEs | FY2015 Budget Cost $ |
|---|---|---|---|---|---|---|
| **HR - Benefits Administration 800012**<br>Administer and analyze City sponsored benefits by utilizing a customer focused approach for employees, retirees, and their dependents to create a healthy culture throughout the City of Houston that positively affects employee productivity and morale, leading to the City being an "employer of choice." | 29.5 | 3,335,363 | 32.0 | 3,925,360 | **33.6** | **4,559,175** |
| **HR - Employee Assistance Program 800013**<br>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. | 3.1 | 348,787 | 3.0 | 568,661 | **3.0** | **595,263** |
| **HR - Communications 800014**<br>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 and educate employees about their benefit choices and foster an environment of wellness. | 5.2 | 536,757 | 8.0 | 721,072 | **8.0** | **802,444** |
| **HR - Benefits Financial/Reporting 800015**<br>Assist in the design, maintenance and interpretation of management reports on operational and financial matter. Prepare the budget and monitor the various benefit plans' financial impact. | 7.6 | 308,772,377 | 8.0 | 318,496,840 | **9.8** | **337,842,631** |
| Total | 45.4 | 312,993,284 | 51.0 | 323,711,933 | **54.4** | **343,799,513** |

**Business Area Roster Summary**

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

| Job Description | Pay Grade | FY2014 Current Budget FTE | FY2015 Budget FTE | Change |
|---|---|---|---|---|
| ADMINISTRATION MANAGER | 26 | 2.0 | 2.0 | |
| ADMINISTRATIVE ASSISTANT | 17 | 6.0 | 5.0 | (1.0) |
| ADMINISTRATIVE COORDINATOR | 24 | 2.0 | 3.8 | 1.8 |
| ADMINISTRATIVE SPECIALIST | 20 | 1.0 | 2.0 | 1.0 |
| ADMINISTRATIVE SUPERVISOR | 22 | 2.0 | 2.0 | |
| ASSISTANT DIRECTOR-HUMAN RESOURCES (EXE LEV) | 32 | 1.0 | 1.0 | |
| COMMUNICATIONS SPECIALIST | 15 | 1.0 | 1.0 | |
| COMMUNICATIONS SPECIALIST SUPERVISOR | 23 | 0.0 | 1.0 | 1.0 |
| CUSTOMER SERVICE CLERK | 10 | 2.0 | 2.0 | |
| CUSTOMER SERVICE REP. I | 13 | 1.0 | 1.0 | |
| CUSTOMER SERVICE REP. II | 15 | 2.0 | 2.0 | |
| DEPUTY DIRECTOR (EXE LEV) | 34 | 1.0 | 1.0 | |
| DIVISION MANAGER | 29 | 2.0 | 2.0 | |
| EXECUTIVE OFFICE ASSISTANT | 15 | 2.0 | 1.0 | (1.0) |
| FINANCIAL ANALYST III | 21 | 1.0 | 1.0 | |
| FINANCIAL ANALYST IV | 25 | 0.0 | 1.8 | 1.8 |
| GRAPHIC DESIGNER | 17 | 1.0 | 1.0 | |
| HUMAN RESOURCES ASSISTANT | 13 | 4.0 | 4.0 | |
| HUMAN RESOURCES SPECIALIST | 17 | 1.0 | 1.0 | |
| HUMAN RESOURCES SUPERVISOR | 24 | 2.0 | 2.0 | |
| MANAGEMENT ANALYST III | 21 | 1.0 | 0.0 | (1.0) |
| MANAGEMENT INTERN | 11 | 0.0 | 0.8 | 0.8 |
| SENIOR COMMUNICATIONS SPECIALIST | 20 | 4.0 | 4.0 | |
| SENIOR COUNSELOR | 22 | 2.0 | 2.0 | |
| SENIOR PUBLIC HEALTH EDUCATOR | 18 | 2.8 | 1.0 | (1.8) |
| SENIOR STAFF ANALYST | 28 | 2.0 | 3.0 | 1.0 |
| SENIOR TRAINER | 21 | 0.0 | 2.0 | 2.0 |
| STAFF ANALYST | 26 | 2.0 | 2.0 | |
| SYSTEMS ACCOUNTANT III | 27 | 2.0 | 2.0 | |
| **Total FTEs** | | **49.8** | **54.4** | **4.6** |
| **Less adjustment for Civilian Vacancy Factor** | | **0.0** | **0.0** | **0.0** |
| **Full-Time Equivalents** | | **49.8** | **54.4** | **4.6** |

**Business Area Revenue Summary**

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

| Commit Item | Description | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|---|---|---|---|---|
| **8000120001** | **Strategic Benefits Operations** | | | |
| 432010 | Interest on Pooled Investments | 200,000 | 300,000 | **405,000** |
| **8000150002** | **HMO Blue Texas** | | | |
| 434505 | Prior Year Expenditure Recovery | 0 | 134,711 | **0** |
| **8000150003** | **Texan Plus (SelectCare of Texas)** | | | |
| 429030 | Retirees - City Insurance Contribution | 1,169,389 | 1,210,123 | **1,408,190** |
| 429080 | Retirees Insurance Contribution | 350,005 | 359,185 | **425,590** |
| **Total** | **Texan Plus (SelectCare of Texas)** | **1,519,394** | **1,569,308** | **1,833,780** |
| **8000150004** | **Texas HealthSprings** | | | |
| 429030 | Retirees - City Insurance Contribution | 854,257 | 824,727 | **893,905** |
| 429080 | Retirees Insurance Contribution | 229,260 | 220,009 | **236,128** |
| **Total** | **Texas HealthSprings** | **1,083,517** | **1,044,736** | **1,130,033** |
| **8000150005** | **Retiree Plan A** | | | |
| 429080 | Retirees Insurance Contribution | 1,632 | 1,936 | **1,936** |
| **8000150009** | **Dental DHMO** | | | |
| 429040 | Active Employees-Insurance Contribution | 2,726,965 | 2,512,167 | **2,621,477** |
| 429080 | Retirees Insurance Contribution | 556,055 | 557,336 | **575,641** |
| **Total** | **Dental DHMO** | **3,283,020** | **3,069,503** | **3,197,118** |
| **8000150010** | **Dental Indemnity** | | | |
| 429040 | Active Employees-Insurance Contribution | 4,885,814 | 4,925,193 | **5,145,111** |
| 429080 | Retirees Insurance Contribution | 1,868,139 | 1,827,680 | **1,935,823** |
| **Total** | **Dental Indemnity** | **6,753,953** | **6,752,873** | **7,080,934** |
| **8000150011** | **Dependent Care Reimbursement** | | | |
| 429050 | Active Employees Dependent Care | 260,000 | 250,000 | **265,000** |
| 434505 | Prior Year Expenditure Recovery | 0 | 12,534 | **0** |
| **Total** | **Dependent Care Reimbursement** | **260,000** | **262,534** | **265,000** |
| **8000150012** | **Health Flexible Spending Account** | | | |
| 429055 | Active Employees-Health Flex Account | 2,200,000 | 2,842,000 | **2,950,000** |
| **8000150013** | **Employee Basic Life** | | | |
| 429020 | Active Employees-City Insurance Contrib. | 891,033 | 681,336 | **722,236** |
| **8000150014** | **Active Employee Voluntary Life** | | | |
| 429040 | Active Employees-Insurance Contribution | 5,503,212 | 4,864,168 | **5,023,736** |
| **8000150015** | **Retiree Voluntary Life $5,000** | | | |
| 429080 | Retirees Insurance Contribution | 35,621 | 50,954 | **61,950** |
| **8000150017** | **Kelsey HMO** | | | |
| 429030 | Retirees - City Insurance Contribution | 3,238,006 | 3,772,917 | **4,263,194** |
| 429080 | Retirees Insurance Contribution | 958,777 | 1,095,902 | **1,264,423** |
| **Total** | **Kelsey HMO** | **4,196,783** | **4,868,819** | **5,527,617** |
| **8000150019** | **Kelsey POS (Point-of-Service)** | | | |
| 429030 | Retirees - City Insurance Contribution | 750,851 | 832,565 | **945,684** |
| 429080 | Retirees Insurance Contribution | 232,735 | 254,045 | **293,954** |
| **Total** | **Kelsey POS (Point-of-Service)** | **983,586** | **1,086,610** | **1,239,638** |
| **8000150020** | **UHC Medicare** | | | |
| 429030 | Retirees - City Insurance Contribution | 5,006,010 | 5,619,749 | **6,090,471** |
| 429080 | Retirees Insurance Contribution | 1,592,435 | 1,662,293 | **1,930,204** |
| **Total** | **UHC Medicare** | **6,598,445** | **7,282,042** | **8,020,675** |
| **8000150021** | **AETNA ESA PPO** | | | |
| 429030 | Retirees - City Insurance Contribution | 4,454,197 | 4,977,157 | **5,833,527** |
| 429080 | Retirees Insurance Contribution | 1,415,282 | 1,555,344 | **1,864,619** |
| **Total** | **AETNA ESA PPO** | **5,869,479** | **6,532,501** | **7,698,146** |
| **8000150022** | **CIGNA Kelseycare - EPO Limited** | | | |
| 429020 | Active Employees-City Insurance Contrib. | 168,537,927 | 169,043,154 | **159,451,385** |
| 429030 | Retirees - City Insurance Contribution | 14,677,305 | 15,931,232 | **14,245,249** |
| 429040 | Active Employees-Insurance Contribution | 33,215,924 | 31,365,821 | **31,238,571** |

**Business Area Revenue Summary**

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

| Commit Item | Description | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|---|---|---|---|---|
| 429060 | Active Employees-LWOP Contribution | 0 | 45,039 | **0** |
| 429070 | Cobra Contributions | 0 | 117,693 | **0** |
| 429080 | Retirees Insurance Contribution | 18,255,026 | 17,142,643 | **17,334,899** |
| 452030 | Miscellaneous Revenue | 0 | 3,200,000 | **0** |
| **Total** | **CIGNA Kelseycare - EPO Limited** | **234,686,182** | **236,845,582** | **222,270,104** |
| **8000150023** | **CIGNA Open Access Plan - EPO Full** | | | |
| 429020 | Active Employees-City Insurance Contrib. | 43,577,962 | 36,256,496 | **34,735,945** |
| 429030 | Retirees - City Insurance Contribution | 1,946,675 | 2,177,871 | **1,600,175** |
| 429040 | Active Employees-Insurance Contribution | 13,311,652 | 10,336,625 | **10,497,656** |
| 429060 | Active Employees-LWOP Contribution | 0 | 32,721 | **0** |
| 429070 | Cobra Contributions | 0 | 114,215 | **0** |
| 429080 | Retirees Insurance Contribution | 6,844,983 | 4,919,285 | **5,045,199** |
| **Total** | **CIGNA Open Access Plan - EPO Full** | **65,681,272** | **53,837,213** | **51,878,975** |
| **8000150024** | **CIGNA Consumer Driven Health Plan** | | | |
| 429020 | Active Employees-City Insurance Contrib. | 7,010,804 | 14,893,677 | **14,062,453** |
| 429030 | Retirees - City Insurance Contribution | 2,169,715 | 2,738,814 | **2,616,519** |
| 429040 | Active Employees-Insurance Contribution | 815,355 | 1,557,532 | **1,560,425** |
| 429060 | Active Employees-LWOP Contribution | 0 | 2,288 | **0** |
| 429070 | Cobra Contributions | 0 | 25,413 | **0** |
| 429080 | Retirees Insurance Contribution | 2,180,644 | 2,455,269 | **2,513,052** |
| **Total** | **CIGNA Consumer Driven Health Plan** | **12,176,518** | **21,672,993** | **20,752,449** |
| **8000150025** | **CIGNA - Out of Area** | | | |
| 429030 | Retirees - City Insurance Contribution | 427,916 | 459,857 | **338,087** |
| 429080 | Retirees Insurance Contribution | 1,443,902 | 1,056,386 | **1,065,756** |
| **Total** | **CIGNA - Out of Area** | **1,871,818** | **1,516,243** | **1,403,843** |
| **8000150035** | **HR - Vision** | | | |
| 429040 | Active Employees-Insurance Contribution | 2,817,111 | 2,137,739 | **2,169,250** |
| 429080 | Retirees Insurance Contribution | 457,544 | 164,746 | **193,782** |
| **Total** | **HR - Vision** | **3,274,655** | **2,302,485** | **2,363,032** |
| **Total** | **Human Resources** | **357,070,120** | **357,518,547** | **343,826,202** |

**Business Area Expenditure Summary**

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

| Commit Item | Description | FY2013 Actual | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|---|---|---|---|---|---|
| 500010 | Salary Base Pay - Civilian | 2,469,434 | 2,803,581 | 2,816,573 | **3,309,579** |
| 500030 | Salary Part Time - Civilian | 77,380 | 34,095 | 20,700 | **0** |
| 500060 | Overtime - Civilian | 32,987 | 3,871 | 17,870 | **0** |
| 500110 | Bilingual Pay - Civilian | 4,436 | 4,500 | 3,673 | **3,615** |
| 501050 | Employee Awards | 0 | 0 | 3,576 | **0** |
| 501070 | Pension - Civilian | 529,282 | 635,212 | 657,846 | **839,311** |
| 501120 | Termination Pay - Civilian | 14,305 | 0 | 13,404 | **0** |
| 502010 | FICA - Civilian | 188,740 | 218,049 | 226,583 | **251,996** |
| 503010 | Health Ins-Act Civilian | 313,015 | 360,484 | 407,309 | **469,926** |
| 503015 | Basic Life Insurance - Active Civilian | 1,434 | 2,169 | 1,606 | **1,919** |
| 503050 | Health/Life Insurance - Retiree Civilian | 21,662 | 22,637 | 36,520 | **27,259** |
| 503060 | Long Term Disability-Civilian | 3,551 | 4,165 | 3,947 | **4,633** |
| 503090 | Workers Compensation-Civilian-Admin | 9,688 | 11,919 | 12,347 | **14,281** |
| 503100 | Workers Compensation-Civilian-Claim | 79 | 0 | 232 | **0** |
| 504030 | Unemployment Claims - Administration | 0 | 1,610 | 0 | **1,610** |
| **Total** | **Personnel Services** | **3,665,993** | **4,102,292** | **4,222,186** | **4,924,129** |
| 511040 | Audiovisual Supplies | 441 | 0 | 0 | **0** |
| 511045 | Computer Supplies | 6,582 | 10,300 | 8,800 | **9,800** |
| 511050 | Paper & Printing Supplies | 6,619 | 23,838 | 22,838 | **22,900** |
| 511055 | Publications & Printed Materials | 1,189 | 9,563 | 9,000 | **19,748** |
| 511060 | Postage | 9,050 | 28,700 | 28,650 | **28,300** |
| 511070 | Miscellaneous Office Supplies | 36,824 | 29,000 | 26,000 | **34,000** |
| 511125 | Food Supplies | 3,821 | 0 | 0 | **0** |
| 511150 | Miscellaneous Parts & Supplies | 886 | 14,600 | 13,600 | **14,600** |
| **Total** | **Supplies** | **65,412** | **116,001** | **108,888** | **129,348** |
| 520100 | Temporary Personnel Services | 66,909 | 57,000 | 98,048 | **59,000** |
| 520107 | Computer Info/Contr | 0 | 25,000 | 25,000 | **0** |
| 520108 | Information Resource Services | 0 | 3,000 | 3,000 | **3,000** |
| 520109 | Medical Dental & Laboratory Services | 285 | 150 | 150 | **150** |
| 520110 | Management Consulting Services | 377,762 | 611,000 | 394,000 | **602,578** |
| 520114 | Miscellaneous Support Services | 104,168 | 153,000 | 143,700 | **139,000** |
| 520115 | Real Estate Lease/Office Rental | 158,322 | 168,210 | 168,210 | **168,210** |
| 520116 | Parking Services Contract | 6 | 0 | 0 | **0** |
| 520119 | Computer Equipment/Software Maintenance | 19,205 | 234,371 | 29,123 | **313,100** |
| 520121 | IT Application Svcs | 81,444 | 9,487 | 9,552 | **52,339** |
| 520122 | Office Equipment Services | 0 | 16,500 | 16,500 | **1,500** |
| 520126 | Construction Site Work Services | 78,625 | 42,145 | 57,500 | **0** |
| 520510 | Mail/Delivery Services | 0 | 1,500 | 1,500 | **1,500** |
| 520515 | Print Shop Services | 54,952 | 127,300 | 127,300 | **122,300** |
| 520520 | Printing & Reproduction Services | 71,659 | 3,900 | 3,900 | **3,900** |
| 520605 | Advertising Services | 992 | 5,000 | 5,000 | **5,000** |
| 520705 | Insurance Fees | 627,173 | 891,501 | 681,804 | **722,704** |
| 520765 | Membership & Professional Fees | 8,050 | 10,778 | 11,688 | **13,486** |
| 520771 | Cigna - Active Ins Administration Fees | 7,241,529 | 7,481,177 | 7,724,843 | **7,270,256** |
| 520772 | Cigna - Reti <65 Ins Administration Fees | 1,522,063 | 1,566,424 | 1,556,219 | **1,481,821** |
| 520773 | Cigna - Reti >65 No Med Ins Admin Fees | 21,166 | 22,147 | 18,056 | **19,965** |
| 520774 | Cigna - Reti >65 with Med Ins Admin Fees | 16,322 | 17,364 | 16,865 | **22,072** |
| 520805 | Education & Training | 32,752 | 53,431 | 47,351 | **48,946** |
| 520905 | Travel - Training Related | 5,295 | 28,441 | 28,351 | **25,350** |
| 520910 | Travel - Non-Training Related | 5,179 | 8,500 | 8,500 | **8,500** |
| 521605 | Data Services | 6,237 | 5,057 | 5,057 | **4,233** |

**Business Area Expenditure Summary**

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

| Commit Item | Description | FY2013 Actual | FY2014 Current Budget | FY2014 Estimate | FY2015 Budget |
|---|---|---|---|---|---|
| 521610 | Voice Services | 24,242 | 24,558 | 24,558 | **58,043** |
| 521620 | Voice Equipment | 377 | 3,132 | 3,132 | **1,132** |
| 521625 | Voice Labor | 2,449 | 1,435 | 361 | **1,435** |
| 521630 | GIS Revolving Fund Services | 1,942 | 2,524 | 2,524 | **2,768** |
| 521635 | Voice Services -Wireless | 0 | 0 | 0 | **7,871** |
| 521715 | Office Equipment Rental | 4,853 | 4,733 | 4,371 | **11,936** |
| 521730 | Parking Space Rental | 20,769 | 16,372 | 14,172 | **16,572** |
| 521735 | Hobby Parking Space Rental | 0 | 9,900 | 11,872 | **9,700** |
| 521905 | Legal Services | 0 | 23,355 | 25,000 | **5,000** |
| 522205 | Metro Commuter Passes | 18,138 | 19,000 | 19,000 | **19,000** |
| 522430 | Miscellaneous Other Services & Charges | 59,400 | 265,095 | 265,016 | **266,995** |
| 522445 | Wellness Initiative | 90,015 | 383,116 | 400,000 | **420,000** |
| 522505 | Employee Premiums | 7,680,507 | 7,963,212 | 7,956,168 | **10,407,986** |
| 522510 | Retiree Premiums | 18,303,352 | 19,149,596 | 20,888,742 | **24,314,674** |
| 522525 | Cigna - Active Individual Stop Loss Fees | 3,763,814 | 0 | 0 | **0** |
| 522526 | Cigna - Retiree <65 Indv Stop Loss Fees | 783,854 | 0 | 0 | **0** |
| 522527 | Cigna - Retiree >65 No Med Indv Stop Loss Fees | 10,374 | 0 | 0 | **0** |
| 522528 | Cigna - Retiree >65 with Med Indv Stop Loss Fees | 8,084 | 0 | 0 | **0** |
| 522530 | Cigna - Active Aggregate Stop Loss Fees | 7,348,683 | 0 | 0 | **0** |
| 522531 | Cigna - Retiree<65 Aggregate Stop Loss Fees | 1,530,440 | 0 | 0 | **0** |
| 522532 | Cigna - Retiree>65 No Med Aggr Stop Loss Fees | 20,254 | 0 | 0 | **0** |
| 522533 | Cigna - Retiree>65 with Med Aggr Stop Loss Fees | 15,782 | 0 | 0 | **0** |
| 522535 | Cigna - Retiree>65 with Medi Hlth Care Acct | 1,241 | 1,880 | 1,281 | **8,359** |
| 522536 | Cigna - Retiree<65 Health Care Acct | 233,133 | 330,359 | 302,551 | **405,775** |
| 522537 | Cigna - Active Health Care Account | 466,861 | 590,285 | 987,355 | **1,249,918** |
| 522538 | Cigna - Retiree>65 No Medi Hlth Care Acct | 1,877 | 2,358 | 21,162 | **5,520** |
| 522605 | Active Employee Incurred Claims | 7,424,656 | 10,429,890 | 9,575,099 | **7,766,588** |
| 522610 | Retiree Insurred Claims | 2,300,921 | 2,881,738 | 2,549,762 | **2,511,464** |
| 522615 | Retiree "A" Medical Claims | 12 | 1,632 | 1,632 | **1,632** |
| 522625 | Cigna - Active Medical Claims Expense | 211,093,197 | 254,083,489 | 226,108,339 | **238,307,766** |
| 522630 | Cigna - Retiree<65 Medical Claims Expense | 36,132,915 | 43,617,377 | 37,872,377 | **40,204,050** |
| 522635 | Cigna - Retiree>65 No Med Medical Claims Exp | 978,444 | 1,134,830 | 821,248 | **1,113,118** |
| 522640 | Cigna - Retiree>65 with Med Medical Claims | 309,385 | 379,474 | 314,175 | **517,761** |
| 522721 | Interfund HR Client Services | 0 | 0 | 0 | **777** |
| 522722 | KRONOS Service Chargeback | 1,574 | 1,869 | 1,869 | **2,252** |
| 522730 | Interfund Engineering Services | 1,374 | 0 | 0 | **0** |
| 522780 | Interfund Photo Copy Services | 0 | 500 | 500 | **500** |
| **Total** | **Other Services and Charges** | **309,133,014** | **352,864,092** | **319,353,483** | **338,727,502** |
| 560210 | Furniture Fixtures and Equipment | 27,983 | 0 | 0 | **0** |
| **Total** | **Equipment** | **27,983** | **0** | **0** | **0** |
| 551010 | Non-Capital Office Furniture & Equipment | 31,664 | 3,400 | 3,395 | **2,000** |
| 551015 | Non-Capital Computer Equipment | 26,518 | 17,196 | 17,196 | **13,849** |
| 551020 | Non-Capital Communication Equipment | 22,557 | 2,750 | 5,500 | **1,500** |
| 551030 | Non-Capital Machinery & Equipment | 13,563 | 0 | 0 | **0** |
| 551040 | Non-Capital Other | 6,580 | 1,285 | 1,285 | **1,185** |
| **Total** | **Non-Capital Equipment** | **100,882** | **24,631** | **27,376** | **18,534** |
| | **Grand Total Expenditures** | **312,993,284** | **357,107,016** | **323,711,933** | **343,799,513** |