

## Employee Health Care Benefits Fund

### Proposed Budget for FY 2011-12

		Original Budget FY11	Revised Budget FY11	Request FY12	Inc (Dec)	% Inc (Dec)	Reasons for Increase/Decrease
Updated 5/3/2011							
<b>Revenues</b>							
480000	Investment Earnings Est. earnings on fund balance	10,000	10,000	10,000	-	0%	
4740.00	Employer Contributions	6,530,040	6,530,040	6,530,040	-	0%	\$7.149 Avg. Per Eligible Employee and Retiree. Includes Life Insurance premium based on age.
4740.01	Employee Contributions	1,002,240	1,002,240	1,062,360	60,120	6%	
	Emp/Sps \$225 x 90 x 12		243,000				
	Emp/Chd \$200 x 61 x 12		146,400				
	Emp/Chdn \$286 x 35 x 12		120,120				
	Family \$368 x115 x 12		507,840				
	Dependent Life Coverage		45,000				
4742.00	Stop Loss Claims Payments	-	-	-	-	0%	
4743.00	NCACC Incentives	-	4,335	-	-	0%	
4744.00	Non-employee Charges	82,000	82,000	115,000	33,000		Retirees' depend. Coverage & Cobra
4744.10	COBRA Credits	21,200	21,200	21,200	-		
4744.15	COBRA ARRA Stimulus	20,000	20,000	-	(20,000)		
4744.20	Rx Rebates	36,000	36,000	75,000	39,000	108%	
4880.00	Appro Fund Balance	-	-	250,000	250,000	100%	
	<b>Total Revenue</b>	<b>7,701,480</b>	<b>7,705,815</b>	<b>8,063,600</b>	<b>362,120</b>	<b>5%</b>	
<b>Expenditures</b>							
5100.02	Salaries & Wages-Regular Wellness Coordinator	37,270	37,270	37,270	-	0%	merit awarded in FY09





# FY12 Department Request

## Fund 66 Healthcare Benefit Fund Revenues

	FY11 Actual	FY11 Original Budget	FY11 Revised Budget	FY11 Actual 5/3/2011	FY11 Dept. Projected Actual	FY12 Requested	FY12 Mgr. Recommend
480000 Investment Earnings	(8,153)	(10,000)	(10,000)	(926)	(7,000)	(10,000)	(10,000)
	<u>(8,153)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(926)</u>	<u>(7,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
474000 Contributions from Employer	(6,695,674)	(6,530,040)	(6,530,040)	(5,127,185)	(6,700,000)	(6,530,040)	(6,530,040)
474001 Contribution from Employees	(976,415)	(1,002,240)	(1,002,240)	(726,995)	(807,000)	(1,062,360)	(1,062,360)
474200 Stop Loss Claims Payments	(1,049,268)	0	0	(191,611)	(230,000)	-	-
474300 NCACC Incentives	0	0	(4,335)	(4,335)	(4,335)	-	-
474400 Non-employee Charges	(94,647)	(82,000)	(82,000)	(108,792)	(222,000)	(115,000)	(115,000)
474410 COBRA Credits	(24,803)	(21,200)	(21,200)	(17,578)	(42,000)	(21,200)	(21,200)
474415 COBRA ARRA Stimulus	(6,308)	(20,000)	(20,000)	(3,049)	(3,050)	-	-
474420 Rx Rebates	(17,748)	(36,000)	(36,000)	(96,911)	(97,000)	(75,000)	(75,000)
	<u>(8,864,864)</u>	<u>(7,691,480)</u>	<u>(7,695,815)</u>	<u>(6,276,455)</u>	<u>(8,105,385)</u>	<u>(7,803,600)</u>	<u>(7,803,600)</u>
499200 Appro Fund Bal-Res for Encumb	0	0	0	0	0	-	-
499500 Appropriated Fund Balance	0	0	0	0	0	(250,000)	(250,000)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(250,000)</u>	<u>(250,000)</u>
664880	<u>(8,873,017)</u>	<u>(7,701,480)</u>	<u>(7,705,815)</u>	<u>(6,277,381)</u>	<u>(8,112,385)</u>	<u>(8,063,600)</u>	<u>(8,063,600)</u>

# FY12 Departmental Request

## Fund 66 - Healthcare Benefits Fund

	FY 10 Actual	FY11 Original Budget	FY11 Revised Budget	FY 11 Actual @ 5/3/2011	FY11 Dept. Projected Actual	FY12 Department Request	FY12 Manager Recommendation
510002 Salaries & Wages-Regular	36,694	37,270	37,270	31,534	37,267	37,268	37,270
512501 FICA Tax	2,778	2,855	2,855	2,432	2,863	2,852	2,855
512502 Employees Group Health Ins	7,047	6,980	6,980	5,949	7,109	6,983	6,985
512503 State Retirement & 401K	3,630	4,265	4,265	3,608	4,263	4,462	4,460
520005 Professional Services-Other	5,410	5,500	5,500	0	5,500	5,500	5,500
531500 Insurance & Bonds	0	260	260	0	0	680	680
534000 Postage	0	70	70	15	70	70	70
535000 Supplies-Departmental-Misc	339	550	550	492	550	500	500
535500 Telephone & Communications	558	1,060	1,060	557	725	1,060	750
536000 Training & Development	0	200	100	0	100	200	200
536200 Travel	144	200	300	261	300	550	550
545000 Claims Administration Expense	433,901	538,800	538,800	365,289	538,800	542,400	542,400
545100 Health Insurance Claims Paid	7,896,119	6,335,110	6,335,110	4,931,293	6,575,000	6,461,510	6,461,510
545102 HSA Account Deposits	18,917	20,000	20,000	67,438	68,000	75,000	75,000
545200 Stop Loss Insurance Expense	517,646	523,300	523,300	390,896	523,300	560,000	560,000
545400 Employee Health Benefits-Other	988	4,060	4,060	0	4,060	6,300	6,300
545600 Emp Life Insurance Premiums	133,926	140,000	140,000	112,936	140,000	150,000	150,000
545800 Employee Wellness Incentives	60,841	81,000	85,335	41,772	85,000	97,370	97,370
545900 Employee Health Clinic	0	0	0	0	0	111,200	111,200
620000 Non-depreciable Assets	0	0	0	0	0	0	0
<b>665415 HEALTH CARE BENEFITS-ADI</b>	<b>9,118,938</b>	<b>7,701,480</b>	<b>7,705,815</b>	<b>5,954,471</b>	<b>7,992,907</b>	<b>8,063,905</b>	<b>8,063,600</b>