

## Employee Benefits

<u>EXPENDITURES</u>	<u>FY 08-09 ACTUAL</u>	<u>FY 09-10 CURRENT BUDGET</u>	<u>FY 10-11 REQUESTED BUDGET</u>	<u>FY 10-11 RECOMMENDED BUDGET</u>
Personnel Services	\$6,525,748	\$6,287,850	\$6,103,480	\$5,898,480
Operating	476,787	537,500	507,000	494,000
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total.</b>	<b>\$7,002,535</b>	<b>\$6,825,350</b>	<b>\$6,610,480</b>	<b>\$6,392,480</b>
Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0

### **Purpose and Mission**

The Employees' Benefit Insurance Fund handles the expenses for employee related insurance coverage. The City's health insurance plan is on a calendar year basis. The City uses a third-party administrator, Integra BMS (BMS) to manage our plan for us. BMS receives a monthly amount based on their operating contract which is renegotiated annually. The City's plan is self-insured with stop loss insurance coverage purchased to minimize our loss against large claims. Worker's compensation claims are also paid from the fund and operates with a similar arrangement as our group health plan with services currently provided by Compensation Claims Solutions.

Personnel Services costs reflect a decrease due to expected changes in January, the start of the plan year. Deductibles will be increased and participants will pay higher prescription co-pay amounts. The new amounts have not yet been established. We are also considering health plan changes that relate to coordination of benefits and possibly having the employee pay a small amount toward their individual coverage.

### **Budget Highlights**

Revenues – City of New Bern contribution amount reflects a decrease from \$10,000 to \$9,800 per employee, in anticipation of plan changes

City of New Bern Budget  
Fiscal Year 2010-11

Fund		Employees' Benefit Insurance Fund				
Department:		Administration				
Organization:		Employee Benefits Revenue				
Account Number	Description	Actual Last Year FY2008-09	Current Budget FY2009-10	Estimated Entire Year FY2009-10	Department Request FY2010-11	Manager's Recommended FY2010-11
6111-0010-55101-745	Investment Earnings	948	1,000	450	500	500
6111-0010-55112-745	Int Earn-NCCMT	917	2,000	600	600	600
<b>Total Investment Earnings</b>		<b>1,865</b>	<b>3,000</b>	<b>1,050</b>	<b>1,100</b>	<b>1,100</b>
6111-0010-58810-745	Employee Contributions	559,213	561,000	659,000	561,000	655,000
6111-0010-58820-745	Retiree & COBRA Contributions	84,033	77,000	96,000	90,000	108,000
6111-0010-58830-745	City of New Bern Contributions	4,467,262	5,354,350	5,185,000	5,197,500	5,028,380
6111-0010-58983-745	Stop-Loss Reimbursements	259,496	150,000	7,347	0	0
<b>Total Miscellaneous</b>		<b>5,370,004</b>	<b>6,142,350</b>	<b>5,947,347</b>	<b>5,848,500</b>	<b>5,791,380</b>
6111-0010-59101-745	General Fund Interdepartmental Revenue	106,268	119,000	79,625	105,000	105,000
6111-0010-59110-745	Electric Interdepartmental Revenue	197,355	221,000	147,875	195,000	195,000
6111-0010-59120-745	Water Interdepartmental Revenue	151,812	170,000	113,750	150,000	150,000
6111-0010-59130-745	Sewer Interdepartmental Revenue	151,812	170,000	113,750	150,000	150,000
<b>Total Interdepartmental Revenue</b>		<b>607,247</b>	<b>680,000</b>	<b>455,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Benefit Fund Revenues TOTALS:</b>		<b>5,979,116</b>	<b>6,825,350</b>	<b>6,403,397</b>	<b>6,449,600</b>	<b>6,392,480</b>

City of New Bern Budget  
Fiscal Year 2010-11

<b>Fund:</b>	<b>Employees' Benefit Insurance Fund</b>					
<b>Department:</b>	<b>Administration</b>					
<b>Organization:</b>	<b>Employee Benefits Expense</b>					
<b>Account Number</b>	<b>Description</b>	<b>Actual Last Year FY2008-09</b>	<b>Current Budget FY2009-10</b>	<b>Estimated Entire Year FY2009-10</b>	<b>Department Request FY2010-11</b>	<b>Manager's Recommended FY2010-11</b>
6111-9722-62810-745	Health/Life Insurance	520,325	650,000	478,765	475,000	475,000
6111-9722-62812-745	Health Ins - BMS Claims Paid	5,754,716	5,332,850	5,289,900	5,368,480	5,178,480
6111-9722-62814-745	Health Ins - Retirees	44,269	55,000	52,000	55,000	57,000
6111-9722-62816-745	Life Insurance	50,989	59,850	55,150	60,000	58,000
6111-9722-62820-745	Workers' Compensation	130,460	180,000	96,138	120,000	110,000
6111-9722-62824-745	Unemployment Compensation	24,989	10,150	10,146	25,000	20,000
<b>Personnel Services</b>		<b>6,525,748</b>	<b>6,287,850</b>	<b>5,982,099</b>	<b>6,103,480</b>	<b>5,898,480</b>
6111-9722-72410-745	Printing	0	7,500	0	7,000	4,000
6111-9722-73340-745	Insurance Claims	0	30,000	0	0	0
6111-9722-73342-745	Workers' Compensation-Claims Paid	476,787	500,000	368,862	500,000	490,000
<b>Fixed Charges &amp; Other Services</b>		<b>476,787</b>	<b>537,500</b>	<b>368,862</b>	<b>507,000</b>	<b>494,000</b>
<b>Benefit Fund Expense TOTALS:</b>		<b>7,002,535</b>	<b>6,825,350</b>	<b>6,350,961</b>	<b>6,610,480</b>	<b>6,392,480</b>