

**HEALTH SERVICE SYSTEM**  
**General Fund - Administration**  
**FY 2008-2009**  
**As of January 2009**

		% of FY Elapsed:						
		Revised			58%			
		Annual	Year To-Date	% Actual	Annual	Fav/(Unfav)	% Var	
		Budget	Actuals	to Budget	Projection	Variance		
1	Salaries & Benefits	3,661,671	2,099,878	57%	3,661,671	0	0.0%	1
2	Travel - Board & Staff	1,000	386	39%	1,000	0	0.0%	2
3	Training - Board & Staff	5,500	2,512	46%	5,500	0	0.0%	3
4	Rent and Contractual Services, including:	1,348,760	795,167	59%	1,348,760	0	0.0%	4
5	o Consulting	560,661	391,150	70%	560,661	0	0.0%	5
6	Materials & Supplies	36,644	14,408	39%	36,644	0	0.0%	6
7								7
8	Expenditure Contingency	85,524	-	0%	-	85,524	100.0%	8
9								9
10	Services of Other Departments, including:	921,400	307,874	33%	876,400	45,000	4.9%	10
11	o City Attorney	180,000	36,603	20%	135,000	45,000	25.0%	11
12	o Human Resources	334,533	151,608	45%	334,533	(0)	0.0%	12
13	o DOT Services      Note 2	281,347	101,096	36%	281,347	0	0.0%	13
14								14
15	<b>TOTAL EXPENSES</b>	<b>6,060,499</b>	<b>3,220,225</b>	<b>53%</b>	<b>5,929,975</b>	<b>130,524</b>	<b>2.2%</b>	<b>15</b>

Note 1

Note

1 Reserved for midyear budget reduction.

**HEALTH SERVICE SYSTEM**  
**STATEMENT OF REVENUES AND EXPENSES**  
 FY 2008-2009  
 YEAR-TO-DATE: January 2009

**ACTIVE & RETIRED COMBINED**

	Year-To-Date Revenues	Year-To-Date Expenses	Year-To-Date Net Excess(Shortage)
<b>1 SELF-INSURANCE</b>			
2 City Plan, including ASO	39,228,058	41,836,656	(2,608,598)
3 Flex funding - PacifiCare	26,983,043	26,950,557	32,486
4 Delta Dental - Active only, including ASO	21,150,379	24,484,209	(3,333,830)
5 <b>TOTAL SELF-INSURANCE</b>	<b>87,361,480</b>	<b>93,271,422</b>	<b>(5,909,942)</b>
<b>7 INSURANCE PRODUCTS</b>			
8 HMOs	252,165,568	251,887,579	277,989
9 Vision Service Plan, All (City Plan & HMO)	2,508,648	2,508,648	-
11 Delta Dental - Retired	4,393,522	4,334,816	58,706
12 Delta Care	1,105,718	635,841	469,877
13 Pacific Union	520,287	272,363	247,924
14 Sub-total Dental	6,019,527	5,243,020	776,507
16 Long Term/Short Term Disability	5,666,964	5,666,964	-
17 Flexible Benefits	2,737,463	2,737,463	-
18 Flexible Spending-Dependent Care	1,734,615	1,734,615	-
19 Flexible Spending -Medical Reimbursement	1,814,545	1,814,545	-
21 Administration & Support	377,891	108,724	269,167
22 <b>TOTAL INSURANCE PRODUCTS</b>	<b>273,025,221</b>	<b>271,701,558</b>	<b>1,323,663</b>
<b>24 SAVINGS AND INVESTMENTS</b>			
25 Interest	361,333	-	361,333
26 Performance guarantees and forfeitures	130,599	-	130,599
27 <b>TOTAL SAVINGS &amp; INVESTMENTS</b>	<b>491,932</b>	<b>-</b>	<b>491,932</b>
28			
29 <b>TOTAL FUNDS</b>	<b>360,878,633</b>	<b>364,972,980</b>	<b>(4,094,347)</b>

**SUMMARY- In million**

	Year-To Date Actual As of Jan 09 - Net	FY08-09 Projected Annual-Net
<b>Self Insurance</b>		
City Plan	(2.5)	(6.9) a
PacifiCare	0.0	- b
Dental, Actives	(3.3)	(1.6) c
<b>Insurance Products</b>		
Medical HMOs	0.3	-
Dental	0.8	-
LTD/Flexible Benefits/Flexible Spending	-	-
Administration	0.3	-
<b>Savings &amp; Investments</b>		
Interest	0.4	0.7
Performance guarantees and forfeitures	0.1	0.1
<b>TOTAL</b>	<b>\$ (4.1)</b>	<b>(7.7)</b>

**NOTES:**

- a. Projection assumes net results expected to remain on budget, i.e., overrun of claims costs over premiums will be close to the -\$6.9 million (-\$4 million subsidy and -\$2.9 million stabilization amount) applied to the 2008/2009 rates.
- b. Projection assumes no significant variation in PacifiCare Flex Funded Plan, target premiums versus actual claims. Potential additional liability of up to approximately \$8.5 million, depending on experience (capped at 120% of target rates). Will be recovered through close-out process adopted by the Rates and Benefit Committee.
- c. Annual projection assumes net results expected to remain on budget, i.e., overrun of claims costs over premiums will be close to the -\$1.6 million stabilization amount applied to the 2008/2009 rates.