

Memorandum
City of Lawrence
Human Resources Division/City Manager's Office

TO: David L. Corliss, City Manager

FROM: Lori Carnahan, Human Resources Manager

CC: Diane Stoddard, Assistant City Manager
Cynthia Wagner, Assistant City Manager
Casey Toomay, Budget Manager
Michelle Spreer, Human Resources Specialist

DATE: June 14, 2011

RE: Budget Transfers to Health Care Fund Plan 2012 REVISED

The following is the revised **Transfers to Healthcare Plan** section of the **2012 Employee Healthcare Plan-Budget and Plan Design memo**. The original section in the memo used Full Time Equivalents (FTE) to allocate the City's healthcare budget dollars. After further discussion it was decided that a better number to equitably allocate the dollars was to use **Authorized Positions**. The difference between the two numbers is that part time staff is allocated as a fraction when discussing full time equivalents (i.e. .5 for a ½ time employee) and in position authorization they are allocated as one.

Transfers to Healthcare Plan

Each year Human Resources calculate the breakdown of city funding to the healthcare plan for each department to assist them in developing their budgets. Below are the totals for 2012 which has the same total cost as 2011 with updated *Authorized Positions*. Overall, the city will need to budget *\$9,589.33* per current *authorized position* and *\$10,070.06* per new *authorized position* approved for 2012 to maintain 2011 funding.

The first chart below is an updated chart for Transfers to the Healthcare Plan using authorized positions.

The second is a new chart with the transfers by fund with zero increase in funding (Options A & B in the 2012 Employee Healthcare Plan-Budget and Plan Design memo) and the additional amount needed to fund the current healthcare plan in 2012.

Transfers to fund health plan 2012

Budget \$9,589.33 per current authorized position and \$10,070.06 per new authorized position approved for 2012.

Fund	Description	Authorized Positions	Decreases	Additions	Total Auth Posn	Rec. Xfers	% of Total Funding
1068	General Fund 001 (Retirees)	56.00	0.00	0.00	56.00	58,360.13	0.8%
1068	General Fund 001	453.51	0.00	0.00	453.51	4,348,855.56	56.5%
210	Public Transportation	3.00	0.00	0.00	3.00	28,767.98	0.4%
211	Recreation	30.50	0.00	0.00	30.50	292,474.46	3.8%
213	Special Alcohol	3.00	0.00	0.00	3.00	28,767.98	0.4%
214	Special Gas Tax	25.50	0.00	0.00	25.50	244,527.83	3.2%
501	Finance-Utility Billing	23.50	0.00	0.00	23.50	225,349.18	2.9%
501	Utilities-Administration	12.00	0.00	0.00	12.00	115,071.92	1.5%
501	Utilities-Engineering	9.00	0.00	0.00	9.00	86,303.94	1.1%
501	Utilities-Clinton Plant	11.40	0.00	0.00	11.40	109,318.32	1.4%
501	Utilities-Kaw Plant	13.40	0.00	0.00	13.40	128,496.98	1.7%
501	Utilities-WWTP	19.40	0.00	0.00	19.40	186,032.94	2.4%
501	Utilities-Sanitary Sewer Coll Sys	15.40	0.00	0.00	15.40	147,675.63	1.9%
501	Utilities-Water Quality	5.00	0.00	0.00	5.00	47,946.63	0.6%
501	Utilities-Water Distribution	21.40	0.00	0.00	21.40	205,211.59	2.7%
502	Sanitation	96.34	0.00	0.00	96.34	923,835.74	12.0%
503	Public Parking	15.00	0.00	0.00	15.00	143,839.90	1.9%
504	Vehicle Maintenance	17.25	0.00	0.00	17.25	165,415.89	2.2%
505	Stormwater Utility	10.00	0.00	0.00	10.00	95,893.27	1.2%
506	Public Golf Course	5.75	0.00	0.00	5.75	55,138.63	0.7%
611	Outside Agency Grant-Transit	0.00	0.00	0.00	0.00	-	0.0%
611	Outside Agency Grant-Cops in Schools	0.00	0.00	0.00	0.00	-	0.0%
611	Outside Agency Grant-Traffic	0.00	0.00	0.00	0.00	-	0.0%
621	Fair Housing Grant	0.10	0.00	0.00	0.10	958.93	0.0%
631	CDBG	3.95	0.00	0.00	3.95	37,877.84	0.5%
633		0.00	0.00	0.00	0.00	-	0.0%
641	Transportation Grant	1.60	0.00	0.00	1.60	15,342.92	0.2%
					796.00	7,691,464.20	100.0%

Transfers to fund health plan 2012

Fund	Description	Authorized Positions	Decreases	Additions	Total Auth Posn	Option A & B No increase in funding	Current PPO	Increase to maintain current PPO	% of Total Funding
1068	General Fund 001 (Retirees)	56.00	0.00	0.00	56.00	58,360.13	58,360.13	-	0.8%
1068	General Fund 001	453.51	0.00	0.00	453.51	4,348,855.56	5,041,085.02	692,229.46	56.5%
210	Public Transportation	3.00	0.00	0.00	3.00	28,767.98	33,347.13	4,579.15	0.4%
211	Recreation	30.50	0.00	0.00	30.50	292,474.46	339,029.11	46,554.65	3.8%
213	Special Alcohol	3.00	0.00	0.00	3.00	28,767.98	33,347.13	4,579.15	0.4%
214	Special Gas Tax	25.50	0.00	0.00	25.50	244,527.83	283,450.57	38,922.74	3.2%
501	Finance-Utility Billing	23.50	0.00	0.00	23.50	225,349.18	261,219.15	35,869.97	2.9%
501	Utilities-Administration	12.00	0.00	0.00	12.00	115,071.92	133,388.50	18,316.58	1.5%
501	Utilities-Engineering	9.00	0.00	0.00	9.00	86,303.94	100,041.38	13,737.44	1.1%
501	Utilities-Clinton Plant	11.40	0.00	0.00	11.40	109,318.32	126,719.08	17,400.75	1.4%
501	Utilities-Kaw Plant	13.40	0.00	0.00	13.40	128,496.98	148,950.50	20,453.52	1.7%
501	Utilities-WWTP	19.40	0.00	0.00	19.40	186,032.94	215,644.75	29,611.81	2.4%
501	Utilities-Sanitary Sewer Coll Sys	15.40	0.00	0.00	15.40	147,675.63	171,181.91	23,506.28	1.9%
501	Utilities-Water Quality	5.00	0.00	0.00	5.00	47,946.63	55,578.54	7,631.91	0.6%
501	Utilities-Water Distribution	21.40	0.00	0.00	21.40	205,211.59	237,876.16	32,664.57	2.7%
502	Sanitation	96.34	0.00	0.00	96.34	923,835.74	1,070,887.37	147,051.63	12.0%
503	Public Parking	15.00	0.00	0.00	15.00	143,839.90	166,735.63	22,895.73	1.9%
504	Vehicle Maintenance	17.25	0.00	0.00	17.25	165,415.89	191,745.97	26,330.09	2.2%
505	Stormwater Utility	10.00	0.00	0.00	10.00	95,893.27	111,157.09	15,263.82	1.2%
506	Public Golf Course	5.75	0.00	0.00	5.75	55,138.63	63,915.32	8,776.70	0.7%
611	Outside Agency Grant-Transit	0.00	0.00	0.00	0.00	-	-	-	0.0%
611	Outside Agency Grant-Cops in Schools	0.00	0.00	0.00	0.00	-	-	-	0.0%
611	Outside Agency Grant-Traffic	0.00	0.00	0.00	0.00	-	-	-	0.0%
621	Fair Housing Grant	0.10	0.00	0.00	0.10	958.93	1,111.57	152.64	0.0%
631	CDBG	3.95	0.00	0.00	3.95	37,877.84	43,907.05	6,029.21	0.5%
633		0.00	0.00	0.00	0.00	-	-	-	0.0%
641	Transportation Grant	1.60	0.00	0.00	1.60	15,342.92	17,785.13	2,442.21	0.2%
					796.00	7,691,464.20	8,906,464.20	1,215,000.00	100.0%