

# 056 - EMPLOYEE BENEFITS

## Operational Summary

### Description:

Employee Benefits administers a wide variety of self-funded benefits and group insurance plans for County employees, retirees and their dependents.

### Strategic Goals:

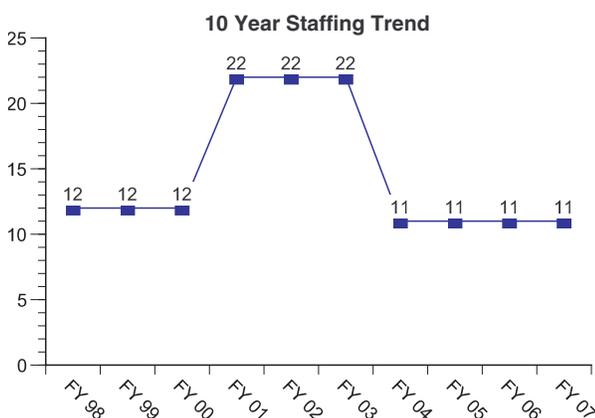
- The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

### FY 2005-06 Key Project Accomplishments:

- The enhanced Benefits Center Web Site was implemented with two new web tools: Select-a-health plan and the Health Care Advisor.
- A new benefits communications campaign was introduced for the annual benefits Open Enrollment with good success.
- A Loan Program for the 457 and 401(a) plans was implemented effective January, 2006.
- An Internal Revenue Code 415 Replacement Plan was established so that OCERS pension distributions are in compliance with IRC plan limits.

**Employee Benefits** - Employee Benefits designs, implements and administers a wide variety of self-funded benefits and insurance plans for County employees, retirees and their dependents.

### Ten Year Staffing Trend:



### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	2,146,888
Total Recommended FY 2006-2007	2,651,179
Percent of County General Fund:	0.09%
Total Employees:	11.00

### Ten Year Staffing Trend Highlights:

- Employee Benefits implemented the County of Orange Benefits Center on January 1, 2003. The Benefits Center allows employees and retirees to access their benefits information via the Web Site and/or the Benefits Center Toll-Free Benefits Resource Line resulting in streamlined administration and enrollment of the Employee Benefits functions. As a result, one position was deleted mid-year of FY 02-03 and 10 positions were deleted in the FY 03-04 budget.
- For FY 1996-97 through FY 1999-2000, the number of Employee Benefits positions were lower due to the majority of the employees were Auditor-Controller employees.

## Budget Summary

### Plan for Support of the County's Strategic Priorities:

The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Positions	11	11	11	11	0	0.00
Total Revenues	1,987,816	991,454	1,209,167	1,332,471	123,304	10.20
Total Requirements	3,784,769	2,151,678	2,161,339	2,651,179	489,841	22.66
Net County Cost	1,796,953	1,160,224	952,172	1,318,708	366,537	38.49

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Employee Benefits in the Appendix on page A61

### Changes Included in the Recommended Base Budget:

The Health and Wellness Initiative is being included in the Recommended Base Budget. The Board approved this strategic priority in December 2005 to promote Countywide Wellness for all employees.

## 056 - Employee Benefits

### Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	FY 2006-2007 Recommended	Projected Amount	Percent
Charges For Services	\$ 927,591	\$ 941,454	\$ 1,124,012	\$ 1,180,858	\$ 56,846	5.06%
Miscellaneous Revenues	1,060,225	50,000	85,155	151,613	66,458	78.04
<b>Total Revenues</b>	<b>1,987,816</b>	<b>991,454</b>	<b>1,209,167</b>	<b>1,332,471</b>	<b>123,304</b>	<b>10.20</b>
Salaries & Benefits	882,130	1,085,494	1,080,641	1,187,318	106,677	9.87
Services & Supplies	7,250,365	3,765,912	3,780,426	5,503,409	1,722,984	45.58
Intrafund Transfers	(4,347,726)	(2,699,728)	(2,699,728)	(4,039,548)	(1,339,820)	49.63
<b>Total Requirements</b>	<b>3,784,769</b>	<b>2,151,678</b>	<b>2,161,339</b>	<b>2,651,179</b>	<b>489,841</b>	<b>22.66</b>
<b>Net County Cost</b>	<b>\$ 1,796,953</b>	<b>\$ 1,160,224</b>	<b>\$ 952,172</b>	<b>\$ 1,318,708</b>	<b>\$ 366,537</b>	<b>38.49%</b>

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

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