

Personnel Compensation Trust Subfunds



Department Overview

The Personnel Compensation Trust Funds are six subfunds of the General Fund, five of which are administered by the Personnel Department and one of which is administered by the Department of Finance and Administrative Services (FAS). These six subfunds serve as a means to manage certain Citywide contractual obligations on behalf of employees and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals. The six subfunds are the Group Term Life Insurance Subfund, the Health Care Subfund, the Industrial Insurance Subfund, the Special Employment Subfund, the Unemployment Insurance Subfund, and the Transit Benefit Subfund.

The following subfunds are administered by the Personnel Department:

- The Health Care Subfund contains the revenues and expenses related to the City's medical, dental, and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; and COBRA continuation coverage. The City is self-insured for both the Group Health and Aetna medical plans and one dental plan, and carries insurance for the remainder of the dental and vision plans.
- The Industrial Insurance Subfund captures the revenues and expenditures associated with the City's Workers' Compensation and Safety programs. Since 1972, the City of Seattle has been a self-insured employer as authorized under state law. The Industrial Insurance Subfund receives payments from City departments to pay for these costs and related administrative expenses.
- The Unemployment Insurance Subfund contains the revenues and expenditures associated with the City's unemployment benefit and administration costs. The City is a self-insured employer with respect to unemployment insurance.
- The Group Term Life Insurance Subfund contains the revenues and expenses related to the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance plans.
- The Special Employment Subfund contains the outside agency revenues and expenditures associated with the City's temporary, intern, and work study programs. Expenses related to employees hired by City departments through the Special Employment program are charged directly to the departments and do not pass through the Subfund.

The following subfund is managed by FAS:

- The Transit Benefit Subfund contains the revenues and expenditures associated with the City's employee transit subsidy program with King County Metro Transit as part of the Commute Trip Reduction program.

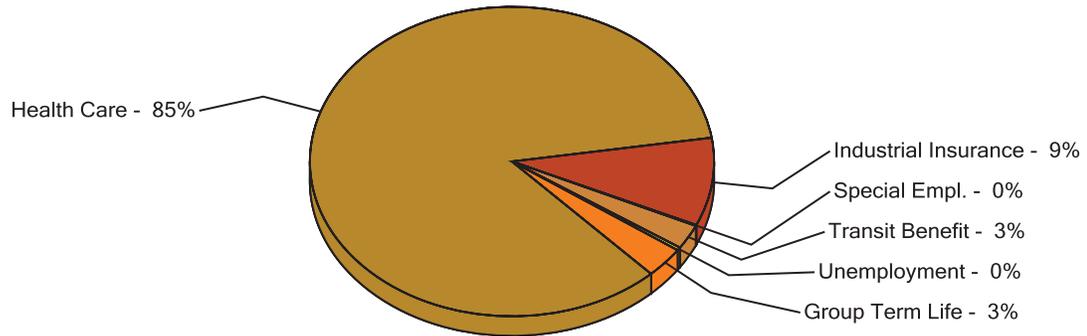
Personnel Compensation Trust Subfunds

Budget Snapshot

Department Support	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Other Funding - Operating	\$173,100,042	\$184,191,763	\$192,568,852	\$207,216,811
Total Operations	\$173,100,042	\$184,191,763	\$192,568,852	\$207,216,811
Total Appropriations	\$173,100,042	\$184,191,763	\$192,568,852	\$207,216,811
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

** FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.*

2013 Adopted Budget - Revenue by Category



Personnel Compensation Trust Subfunds

Budget Overview

The following provides a summary of each of the six individual subfunds of the General Fund that comprise the Personnel Compensation Trust Funds.

Health Care Subfund: The City provides medical, dental, vision, and other benefits to employees and their enrolled family members. The expenses and revenues related to these benefits are accounted for in the Health Care Subfund. Total City health care costs (medical, dental, vision) almost doubled from approximately \$74 million in 2001 to approximately \$144 million in 2011. The General Fund pays for approximately half of the City's total health care costs in 2013 and 2014.

In 2012, the City's total health costs are expected to increase modestly over 2011 total costs. This projection is based on a review of health care claim activity as of mid-2012, indicating that overall costs incurred through the self-insured medical plan, the Preventive and Traditional options administered by Aetna, are trending at a lower level than was anticipated at the time that 2012 health care rates were set in mid-2011. In addition, a smaller number of catastrophic medical claims have been incurred to date in 2012 compared to forecast. While the City's long-term trend in health care costs is anticipated to continue to grow at roughly 8.0% per year, the City has experienced lower than average claims costs in both 2010 and 2011 after temporarily elevated cost levels in 2009. The lower-than-projected claim experience in 2012 is anticipated to result in a surplus for the Health Care Fund in 2012, and reduces the year-over-year rate increase to the Aetna self-insured medical plans required to cover anticipated cost growth in 2013, as described further below.

The 2013 Adopted and 2014 Endorsed budgets continue to implement administrative efficiencies that have been identified by the Health Care Interdepartmental Team (HC IDT). The HC IDT was formed by the City Budget Office in 2011 to foster joint Council-Executive collaboration to evaluate the City's health plan spending, and to develop a longer term set of strategic health care policies. The HC IDT was developed to provide greater policy oversight for the City's health care benefits, given that this is a significant cost area for the City. The HC IDT's work serves to inform discussions of the City's Health Care Committee (HC2), which is comprised of representatives of the City and signatory unions of the Coalition of City Unions.

In 2013, the City will begin to self-insure the Group Health Standard and Deductible medical plans, similar to the approach currently taken with the medical plans administered by Aetna. The HC IDT recommendation to do so was developed in 2011 as a cost saving step that maintains the same level of medical benefits for enrolled employees and family members, while saving costs related to administration of the plans. The move to begin self-insuring Group Health medical plans was approved by the HC2 Committee as part of developing the 2013-2014 health care rates and plan designs. This approach will save the City nearly \$1 million in annual administrative expenses for State premium tax and risk charges that were incurred when fully insuring those plans. In 2013, no significant cost savings will be realized relative to self-insuring the City's Group Health plans, due to the decision to collect an additional \$2.1 million through rates for deposit into the Forecast Variance Reserve (FVR) within the Health Care Subfund in 2012. However, the administrative savings associated with self-insuring Group Health will be realized in each future year that the City continues to self-insure this medical plan. The FVR was established in 2011, with the agreement of HC2, to serve as a reserve to cover the additional risk that the City assumed in that year by discontinuing the purchase of stop loss insurance for the self-insured (Aetna) medical plans and newly self-insuring the City's Washington Dental Service (WDS) plan. The additional FVR funding relative to Group Health self insurance is a prudent action to address the added risks of a self-insured HMO plan.

For informational purposes, the following summarizes the changes in individual medical, dental and vision rates in 2013 over 2012. The rate increases associated with the medical, dental and vision plans for 2013-2014 are developed individually by the City's actuary, AonHewitt, based on rate-setting decisions made by HC2 for the self-insured plans, and acceptance of proposed rates from the insured plans. The rates are then blended into a single weighted average rate for all health (medical, dental and vision) benefits. Any actual changes in employee costs are subject to the terms of the collective bargaining agreements that govern health care benefits cost sharing between the City and employees.

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- Medical:
 - Aetna: The rate increase for the City's self-insured medical plans, increases by a very modest 2.3% over 2012. Because the City's current per employee per month rate for 2012 is expected to generate more revenue than necessary to cover actual medical costs, the percentage increase for 2013 reflects only the increment needed to cover additional anticipated costs in 2013. This modest rate increase maintains the \$1 million in annual administrative savings initially achieved in 2012 by foregoing stop loss insurance on the Aetna medical plans, and continues to cover this risk internally through the FVR.
 - Group Health: The Group Health medical plan rates increase by 10% in 2013 over 2012, compared to 13% year-over-year increase in rates in 2012 over 2011. This 10% rate increase in 2013 covers anticipated plan costs and funds a one-time initial contribution of \$2.1 million to the Forecast Variance Reserve to address incremental costs associated with self-insuring the City's Group Health plans. The FVR funding associated with Group Health will be evaluated in future years by AonHewitt, with any marginal FVR adjustments provided as part of future Group Health rate calculations. The City will continue to monitor annual administrative and rate savings associated with the change to self-insuring Group Health and will report out on this in future budget cycles.
- Dental: The City's dental plan rates increase by 5% and 3% in 2013 relative to 2012, respectively, for the Washington Dental Service (WDS) and Dental Health Service (DHS) plans.
- Vision: The City's vision plan, Vision Service Plan (VSP), will have rate decreases of 1% in 2013 over 2012 rates for both the basic VSP plan and for the VSP buy-up option which allows employees to purchase additional vision benefits.

In 2013, the City will continue to pursue efficiencies within the health care plans, and will work with the Coalition of City Unions to evaluate and implement additional changes as part of the 2014 rate setting process.

Industrial Insurance Subfund: The City's Industrial Insurance program shows a projected growth in workers' compensation claims experience, as well as changes in costs associated with administering this self-insured program. The underlying growth in medical costs is a large driver of the costs for this expense. The medical portion of claims costs are expected to grow by approximately 5% in 2013 and 2014 over expected claims during 2012. Time loss claims costs, which represent wage replacement costs for occupationally ill/injured employees, are expected to grow by 3.2% in 2013-2014 over 2012. The accumulated fund balance within the Industrial Insurance Subfund makes it possible to provide Citywide subsidies to departments in 2013 and 2014. The subsidies partially reduce the Industrial Insurance charges paid by City departments. Overall costs include fees levied by the Washington State Department of Labor and Industries, reinsurance premiums, and the Personnel Department's administrative costs to manage the program, which are increased in 2013. These changes result in an ending unreserved fund balance for the Industrial Insurance Subfund that is considered sufficient to maintain the fund in a healthy financial position moving forward.

Unemployment Subfund: Unemployment costs increased significantly during the ongoing economic recession, from approximately \$1 million in 2008 to \$3 million in 2010. Unemployment costs in 2012 were anticipated to be \$2.8 million at the time that the 2012 Adopted Budget was developed in mid-2011. In mid-2012, the City's unemployment forecast indicate that 2012 unemployment claims are likely to total only \$2 million, resulting in additional funds accruing to the fund balance within the Unemployment Subfund in 2012.

The mid-2012 updated forecast indicates that unemployment claims are likely to total approximately \$1.3 million in 2013 and \$950,000 in 2014 due to the continued overall anticipated improvement in economic conditions in 2013. The accumulated fund balance within the Unemployment Subfund makes it possible to use some of the unreserved fund balance in 2013 to partially subsidize all departments other than SPU and SCL, which stopped receiving a share of the unreserved fund balance beginning in 2012. In 2014, unreserved fund balance will be used to subsidize all departments other than SPU, SCL, and DPD which will transition to billing based on actual claims similar to SPU and SCL billing in 2013. These changes result in an ending

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unreserved fund balance for the Unemployment Subfund that is considered sufficient to maintain the fund in a healthy financial position moving forward.

Group Term Life Subfund: There are no substantive changes from the 2012 Adopted Budget to the 2013 Adopted Budget. The Subfund expenses related to providing Group Term Life and Long Term Disability optional benefits are projected to increase by a combined total of 4% in 2013 over 2012. These expenses within the Subfund are fully supported by employee and department contributions.

Special Employment Subfund: There are no substantive changes from the 2012 Adopted Budget to the 2013 Adopted Budget. The Subfund reflects the anticipated level of activity in 2013 and 2014 resulting from revenues and expenditures associated with outside agencies accessing the City's temporary, intern, and work study programs.

Transit Benefit Subfund: The 2012 Adopted Budget of \$4.9 million assumed a 5.5% increase in Washington State Ferry (WSF) rates, no increase in Metro rates and little change in usage relative to 2011. The 2013 Adopted Budget is maintained at \$4.9 million and assumes no increases in rates affecting the City's subsidy costs and minimal changes in usage. The 2014 Endorsed Budget assumes a 10% increase in Metro fares, or the equivalent of a \$0.25 increase in costs for the 1-zone pass, and a 5.5% increase in WSF fares. These result in a \$500,000 increase to City transit subsidy costs in 2014, for a total appropriation of \$5.4 million in that year.

City Council Changes to Proposed Budget

There were no changes made to the 2013-2014 Proposed Budget.

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Incremental Budget Changes

Health Care Subfund (00627)	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 152,611,802	0.00	\$ 152,611,802	0.00
Proposed Policy Changes				
Claims & Premiums Expense	\$ 9,113,953	0.00	\$22,598,174	0.00
Total Incremental Changes	\$9,113,953	0.00	\$22,598,174	0.00
2013 Adopted/2014 Endorsed Budget	\$161,725,852	0.00	\$175,209,976	0.00

Descriptions of Incremental Budget Changes

Proposed Policy Changes

Claims & Premiums Expense - \$9,113,953

The 2013 Adopted Budget reflects an increase of \$9.1 million, from \$152.6 million to \$161.7 million, over the total 2012 Adopted Budget for health care claims and premiums expenses. This year over year increase of approximately 6% is due to the underlying growth in health care costs, and is less than the City's long term growth trend in health care costs of 8%. The 2014 estimated increase over 2013 of \$13.5 million represents an anticipated growth rate of approximately 8.5%.

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Incremental Budget Changes

Industrial Ins. Subfund (00516)	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 17,372,740	0.00	\$ 17,372,740	0.00
Proposed Policy Changes				
Increase in Pension Payouts	\$ 150,000	0.00	\$ 250,000	0.00
Increase in Claims Activity	\$ 530,000	0.00	\$ 1,020,000	0.00
Proposed Technical Changes				
Technical Adjustments	\$ 277,260	0.00	\$ 528,260	0.00
Total Incremental Changes	\$ 957,260	0.00	\$ 1,798,260	0.00
2013 Adopted/2014 Endorsed Budget	\$ 18,330,000	0.00	\$ 19,171,000	0.00

Descriptions of Incremental Budget Changes

Proposed Policy Changes

Increase in Pension Payouts - \$150,000

This change reflects an increase of \$250,000 in the City's reserve for pension payouts of \$2.25 million in 2013 relative to \$2.0 million in the 2012 Adopted Budget.

Increase in Claims Activity - \$530,000

This change reflects an increase in the projected growth in the workers' compensation claim experience, resulting in a budget increase of approximately \$530,000 in 2013, relative to the 2012 Adopted Budget. The accumulated fund balance within the Industrial Insurance Subfund makes it possible to provide total, citywide subsidies to departments in 2013 and 2014 to partially reduce the charges to City departments.

Proposed Technical Changes

Technical Adjustments - \$277,260

This change adjusts the anticipated expenses in 2013 for the Washington State Labor & Industries, various professional services contracts included in this Subfund as compared to the 2012 Adopted Budget.

Personnel Compensation Trust Subfunds

Incremental Budget Changes

Unemployment Ins. Subfund (00517)	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 2,821,162	0.00	\$ 2,821,162	0.00
Proposed Policy Changes				
Decrease in Unemployment Claims	-\$ 1,529,026	0.00	-\$ 1,833,534	0.00
Proposed Technical Changes				
Technical Adjustments	\$ 8,641	0.00	\$ 13,641	0.00
Total Incremental Changes	-\$1,520,385	0.00	-\$1,819,893	0.00
2013 Adopted/2014 Endorsed Budget	\$1,300,777	0.00	\$1,001,269	0.00

Descriptions of Incremental Budget Changes

Proposed Policy Changes

Decrease in Unemployment Claims - (\$1,529,026)

This change decreases the projected unemployment claims by approximately \$1.5 million as compared to the 2012 Adopted Budget, resulting in a net change in total projection from \$2.8 to \$1.3 million due to the continued overall anticipated improvement in economic conditions in 2013. The accumulated fund balance within the Unemployment Subfund makes it possible to use some of the unreserved fund balance in 2013 to partially subsidize all departments other than SPU and SCL, which stopped receiving a share of the unreserved fund balance beginning in 2012.

Proposed Technical Changes

Technical Adjustments - \$8,641

This change increases the professional services budget slightly compared to the 2012 Adopted Budget.

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Incremental Budget Changes

Group Term Life Ins. Subfund (00628)	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 6,164,483	0.00	\$ 6,164,483	0.00
Proposed Technical Changes				
Technical Adjustments	-\$ 52,163	0.00	\$ 70,083	0.00
Total Incremental Changes	\$ 6,112,320	0.00	\$ 6,234,566	0.00
2013 Adopted/2014 Endorsed Budget	\$ 6,112,320	0.00	\$ 6,234,566	0.00

Descriptions of Incremental Budget Changes

Proposed Policy Changes

Technical Adjustments – (\$52,163)

The 2013 Adopted Budget reflects minor changes in projections for the Long Term Disability premiums and the Group Term Life Insurance and Accidental Death and Dismemberment premiums compared to the 2012 Adopted Budget. Long Term Disability premiums are expected to decrease by approximately \$148,000, while Group Term Life Insurance and Accidental Death and Dismemberment premiums are expected to increase by approximately \$96,000 in the 2013 Adopted Budget compared to the 2012 Adopted Budget.

Personnel Compensation Trust Subfunds

Incremental Budget Changes

Special Employment Subfund (00515)	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 321,576	0.00	\$ 321,576	0.00
Proposed Technical Changes				
Technical Adjustments	-\$ 121,576	0.00	-\$ 121,576	0.00
Total Incremental Changes	-\$ 121,576	0.00	-\$ 121,576	0.00
2013 Adopted/2014 Endorsed Budget	\$ 200,000	0.00	\$ 200,000	0.00

Descriptions of Incremental Budget Changes

Proposed Technical Changes

Technical Adjustments – (\$121,576)

The 2013 Adopted Budget reflects a decrease in the anticipated level of activity associated with outside agencies accessing the City's temporary, intern, and work study programs compared to the 2012 Adopted Budget.

Personnel Compensation Trust Subfunds

Incremental Budget Changes

Transit Benefit Subfund (00410)	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 4,900,000	0.00	\$ 4,900,000	0.00
Proposed Policy Changes				
Transit Fare Increases	\$ 0	0.00	\$ 500,000	0.00
Total Incremental Changes	\$ 0	0.00	\$ 0	0.00
2013 Adopted/2014 Endorsed Budget	\$ 4,900,000	0.00	\$ 5,400,000	0.00

Descriptions of Incremental Budget Changes

Proposed Policy Changes

Transit Fare Increases

There are no changes from the 2012 Adopted Budget to the 2013 Adopted Budget. The 2013 Adopted Budget assumes no increases in rates affecting the City's subsidy costs and minimal changes in usage. The 2014 Endorsed Budget assumes a 10% increase in Metro fares (\$0.25 for the 1-zone pass) and a 5.5% increase in Washington State Ferry fares. These result in a \$500,000 increase to City transit subsidy costs for a total appropriation of \$5,400,000 in 2014.

Personnel Compensation Trust Subfunds

City Council Provisos

There are no Council provisos.

Expenditure Overview

Appropriations	Summit Code	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Health Care Budget Control Level	NM000	144,121,255	152,611,802	161,725,755	175,209,976
Industrial Insurance Budget Control Level	NR500	15,878,823	17,372,740	18,330,000	19,171,000
Unemployment Insurance Budget Control Level	NS000	2,861,828	2,821,162	1,300,777	1,001,269
Group Term Life Budget Control Level	NA000	5,554,010	6,164,483	6,112,320	6,234,566
Special Employment Budget Control Level	NT000	58,549	321,576	200,000	200,000
Transit Benefit Budget Control Level	TRANSIT B1	4,625,577	4,900,000	4,900,000	5,400,000
Department Total		173,100,042	184,191,763	192,568,852	207,216,811
Department Full-time Equivalents Total*		0.00	0.00	0.00	0.00

** FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.*

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Revenue Overview

2013 Estimated Revenues for the Health Care Subfund (00627)

Summit Code	Source	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
469990	Health Care Fund - All Revenues	144,730,713	153,881,884	161,778,926	171,690,889
Total Revenue		144,730,713	153,881,884	161,778,926	171,690,889
379100	Use of (Contribution to) Fund Balance	-609,458	-1,270,082	-53,171	3,519,087
Total Use of Fund Balance		-609,458	-1,270,082	-53,171	3,519,087
Total Resources		144,121,255	152,611,802	161,725,755	175,209,976

2013 Estimated Revenues for the Industrial Insurance Subfund (00516)

Summit Code	Source	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
569550	Ind Ins. Fund - All Revenues	15,695,348	16,622,740	17,580,000	18,771,000
Total Revenue		15,695,348	16,622,740	17,580,000	18,771,000
379100	Use of (Contribution to) Fund Balance	183,475	750,000	750,000	400,000
Total Use of Fund Balance		183,475	750,000	750,000	400,000
Total Resources		15,878,823	17,372,740	18,330,000	19,171,000

Personnel Compensation Trust Subfunds

2013 Estimated Revenues for the Unemployment Insurance Subfund (00517)

Summit Code	Source	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
569570	Unemployment fund - All Revenues	5,106,389	1,521,162	646,493	317,208
Total Revenue		5,106,389	1,521,162	646,493	317,208
379100	Use of (Contribution to) Fund Balance	-2,244,561	1,300,000	654,284	684,061
Total Use of Fund Balance		-2,244,561	1,300,000	654,284	684,061
Total Resources		2,861,828	2,821,162	1,300,777	1,001,269

2013 Estimated Revenues for the Group Term Life Insurance Subfund (00628)

Summit Code	Source	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
461110	GTL & LTD - Interest	9,185	10,000	10,000	10,000
469640	GTL - Employee Contribution	2,706,024	3,247,686	3,238,800	3,303,576
469660	LTD - Employee Contribution	2,095,699	2,163,273	2,013,720	2,053,994
569540	GTL - Department Contribution	480,124	455,837	561,000	572,220
569560	LTD - Department Contribution	273,109	297,687	298,800	304,776
461320	Unrealized Gain/(Loss)	786	0	0	0
Total Revenue		5,564,927	6,174,483	6,122,320	6,244,566
379100	Use of (Contribution to) Fund Balance	-10,917	-10,000	-10,000	-10,000
Total Use of Fund Balance		-10,917	-10,000	-10,000	-10,000
Total Resources		5,554,010	6,164,483	6,112,320	6,234,566

Personnel Compensation Trust Subfunds

2013 Estimated Revenues for the Special Employment Program Subfund (00515)

Summit Code	Source	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
411960	Special Employment Fund - All Revenues	94,753	321,576	200,000	200,000
Total Revenue		94,753	321,576	200,000	200,000
379100	Use of (Contribution to) Fund Balance	-36,204	0	0	0
Total Use of Fund Balance		-36,204	0	0	0
Total Resources		58,549	321,576	200,000	200,000

2013 Estimated Revenues for the Transit Benefit Subfund (00410)

Summit Code	Source	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
520670	Interfund Transit Subsidy Revenue	4,625,577	4,900,000	4,900,000	5,400,000
Total Revenue		4,625,577	4,900,000	4,900,000	5,400,000
Total Resources		4,625,577	4,900,000	4,900,000	5,400,000

Personnel Compensation Trust Subfunds

Appropriations By Budget Control Level (BCL) and Program

Health Care Budget Control Level

The purpose of the Health Care Budget Control Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

Program Expenditures	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Health Care Program	144,121,255	152,611,802	161,725,755	175,209,976
Total	144,121,255	152,611,802	161,725,755	175,209,976

Industrial Insurance Budget Control Level

The purpose of the Industrial Insurance Budget Control Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

Program Expenditures	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Industrial Insurance Program	15,878,823	17,372,740	18,330,000	19,171,000
Total	15,878,823	17,372,740	18,330,000	19,171,000

Unemployment Insurance Budget Control Level

The purpose of the Unemployment Insurance Budget Control Level is to provide the budget authority for the City to pay unemployment compensation expenses.

Program Expenditures	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Unemployment Insurance Program	2,861,828	2,821,162	1,300,777	1,001,269
Total	2,861,828	2,821,162	1,300,777	1,001,269

Group Term Life Budget Control Level

The purpose of the Group Term Life Budget Control Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

Program Expenditures	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Group Term Life Program	5,554,010	6,164,483	6,112,320	6,234,566
Total	5,554,010	6,164,483	6,112,320	6,234,566

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Special Employment Budget Control Level

The purpose of the Special Employment Budget Control Level is to capture the expenditures associated with outside agency use of the City's temporary, intern, and work study programs. Outside agencies reimburse the City for costs. Expenses related to employees hired by City departments through the Special Employment Program are charged directly to the departments.

Program Expenditures	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Special Employment Program	58,549	321,576	200,000	200,000
Total	58,549	321,576	200,000	200,000

Transit Benefit Budget Control Level

The purpose of the Transit Benefit Budget Control Level is to provide appropriation authority for the transit benefits offered to City employees. The Transit Benefit Subfund receives payments from Finance General and fee-supported departments to pay for reduced-cost King County Metro and Washington State Ferry transit passes and related administrative expenses.

Program Expenditures	2011 Actual	2012 Adopted	2013 Adopted	2014 Endorsed
Transit Benefit Program	4,625,577	4,900,000	4,900,000	5,400,000
Total	4,625,577	4,900,000	4,900,000	5,400,000

Personnel Compensation Trust Subfunds

Personnel Compensation Trust Subfunds Fund Table

Health Care Subfund (00627)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Adopted	2014 Endorsed
Beginning Fund Balance	33,355,800	36,605,454	33,965,257	39,433,196	39,486,367
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	144,730,713	153,881,884	153,835,726	161,778,926	171,690,889
Less: Actual and Budgeted Expenditures	144,121,255	152,611,802	148,367,787	161,725,755	175,209,976
Ending Fund Balance	33,965,258	37,875,536	39,433,196	39,486,367	35,967,280
Reserve - Forecast Variance	1,300,000	5,394,000	5,394,000	7,644,000	7,873,320
Reserve - Health Care Purposes	23,638,277	20,217,536	25,012,215	22,815,386	19,066,979
Reserve - State Law	9,026,981	12,264,000	9,026,981	9,026,981	9,026,981
Total Reserves	33,965,258	37,875,536	39,433,196	39,486,367	35,967,280
Ending Unreserved Fund Balance	0	0	0	0	0

Industrial Insurance Subfund (00516)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Adopted	2014 Endorsed
Beginning Fund Balance	6,212,074	6,363,923	6,028,599	5,269,949	4,519,949
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	15,695,348	16,622,740	16,422,740	17,580,000	18,771,000
Less: Actual and Budgeted Expenditures	15,878,823	17,372,740	17,181,390	18,330,000	19,171,000
Ending Fund Balance	6,028,599	5,613,923	5,269,949	4,519,949	4,119,949
Reserve State Requirement	2,628,607	2,960,000	2,910,000	3,130,000	3,277,500
Total Reserves	2,628,607	2,960,000	2,910,000	3,130,000	3,277,500
Ending Unreserved Fund Balance	3,399,992	2,653,923	2,359,949	1,389,949	842,449

Personnel Compensation Trust Subfunds

Unemployment Insurance Subfunds (00517)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Adopted	2014 Endorsed
Beginning Fund Balance	627,563	2,543,426	2,872,124	2,323,989	1,669,705
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	5,106,389	1,521,162	1,520,000	646,493	317,208
Less: Actual and Budgeted Expenditures	2,861,828	2,821,162	2,068,135	1,300,777	1,001,269
Ending Fund Balance	2,872,124	1,243,426	2,323,989	1,669,705	985,644
Reserve Against Fund Balance	500,000	500,000	500,000	500,000	500,000
Total Reserves	500,000	500,000	500,000	500,000	500,000
Ending Unreserved Fund Balance	2,372,124	743,426	1,823,989	1,169,705	485,644

Group Term Life Insurance Subfund (00628)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Adopted	2014 Endorsed
Beginning Fund Balance	426,354	436,354	437,271	446,271	456,271
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	5,564,927	6,174,483	5,879,000	6,122,320	6,244,566
Less: Actual and Budgeted Expenditures	5,554,010	6,164,483	5,870,000	6,112,320	6,234,566
Ending Fund Balance	437,271	446,354	446,271	456,271	466,271
Ending Unreserved Fund Balance	437,271	446,354	446,271	456,271	466,271

Personnel Compensation Trust Subfunds

Special Employment Program Subfund (00515)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Adopted	2014 Endorsed
Beginning Fund Balance	82,596	82,596	118,800	118,800	118,800
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	94,753	321,576	200,000	200,000	200,000
Less: Actual and Budgeted Expenditures	58,549	321,576	200,000	200,000	200,000
Ending Fund Balance	118,800	82,596	118,800	118,800	118,800
Ending Unreserved Fund Balance	118,800	82,596	118,800	118,800	118,800

Transit Benefit Subfund (00410)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Adopted	2014 Endorsed
Beginning Fund Balance	0	0	0	0	0
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	4,625,577	4,900,000	4,900,000	4,900,000	5,400,000
Less: Actual and Budgeted Expenditures	4,625,577	4,900,000	4,900,000	4,900,000	5,400,000
Ending Fund Balance	0	0	0	0	0
Ending Unreserved Fund Balance	0	0	0	0	0