

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

172



FROM: Human Resources Department

SUBMITTAL DATE:
December 27, 2010

SUBJECT: Budget Adjustment to the Human Resources Delta Dental Fund.

RECOMMENDED MOTION: That the Board of Supervisors approve and direct the Auditor-Controller to increase appropriations and increase revenue in the Human Resources Delta Dental Fund by \$2,600,000 as outlined in Attachment "A".

BACKGROUND: Delta Dental was approved by your Board as the replacement for the United Concordia and Freedom dental plans for 2011. We have established an HMO and a PPO plan with this provider. The PPO plan is self funded and operates as an Internal Service Fund with budgetary authority. The HMO is an insured plan and a premium pass through agency fund. The plan year starts in January 2011, so we must establish a six month budget and appropriation authority to operate the plan for FY 10-11. We have estimated the FY 10/11 six month revenue and expenditure plan based on the recent open enrollment data. There is no direct cost to the County associated with this recommended action.

Barbara A. Olivier

Barbara A. Olivier
Asst. County Executive Officer/Human Resources Dir.

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 2,600,000	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	Yes
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2010/11
SOURCE OF FUNDS: Employee and Retiree Dental Insurance Premiums.				Positions To Be Deleted Per A-30 <input type="checkbox"/>
				Requires 4/5 Vote <input checked="" type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE

BY *Elizabeth J. Olson*
Elizabeth J. Olson

County Executive Office Signature

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY *Samuel Wong* 12/29/10
SAMUEL WONG

Departmental Concurrence

- Consent
- Policy
- Consent
- Policy

Dept't Recomm.:

Per Exec. Ofc.:

Prev. Agn. Ref.: 08/10/10;3.47

District: All

Agenda Number:

3.55

Attachment "A"

	Fund-Dept ID-Acct.	Account Description	Amount
Human Resources			
Delta Dental			
Increase Appropriation Authority:	45860-1130600000-523350	Administrative Expense	65,000
	45860-1130600000-524740	County Support Services	13,000
	45860-1130600000-525300	OASIS Processing- Fin.	1,200
	45860-1130600000-525440	Professionals Services	100,000
	45860-1130600000-534240	Dental Claims	2,420,800
	Total		<u>\$2,600,000</u>
Increase Estimated Revenue:	45860-1130600000-781120	Rebates & Refunds	2,000
	45860-1130600000-781220	Contributions & Donations	148,000
	45860-1130600000-781320	Insurance Proceeds	2,450,000
	Total		<u>\$2,600,000</u>