

DEPARTMENT OF HUMAN RESOURCES

The mission of the Department of Human Resources (HR) is to provide the necessary human resources to City Departments to promote the highest quality workforce and a productive work environment and maintain the City’s operational and fiscal stability through the utilization of effective risk management techniques.

The Department provides a complete spectrum of human resources programs and personnel administrative services, administers the City’s Risk Management and Employee Benefits Programs, and serves as the focal point for interaction with the City’s collective bargaining units.

PRIORITIES FOR FISCAL YEAR 2027	
<ul style="list-style-type: none"> • Implement, educate, and train the workforce on new processes for learning and development, as well as performance management. • Provide awareness and ensure compliance with the Healthy Delaware Families Act. • Implement an applicant tracking system to streamline the hiring process, enhance operational efficiency, and facilitate data-driven hiring decisions. • Recommend and implement a new process to review and classify positions, replacing the biennial appeals process. • Enhance employee and retiree well-being and improve health outcomes by increasing awareness of benefit offerings, expanding population health programs, and enhancing engagement through exemplary customer service. • Provide training on the new timekeeping system to all departmental payroll liaisons. • Manage risk by evaluating the claims history of departments and assisting with remedial and preventive measures. 	

SUMMARY OF FUNDING FOR DEPARTMENT OF HUMAN RESOURCES

Total All Funds* Human Resources	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	3,054,993	3,127,341	3,680,761	3,789,640	108,879	3.0%
Materials, Supplies, and Equipment	7,981,973	5,785,399	6,972,823	7,915,774	942,951	13.5%
Internal Services	29,095	38,032	26,808	27,871	1,063	4.0%
Debt Service	35,091	35,145	34,895	74,032	39,137	112.2%
Other / Special Purpose	24,817,448	31,922,034	28,124,565	30,304,982	2,180,417	7.8%
Total	35,918,600	40,907,951	38,839,852	42,112,299	3,272,447	8.4%
Staffing Levels	26.00	27.00	28.00	28.00	0.00	0.0%

* Differs from Summary of All Funds Combined – Expenditures table on page 10 due to Internal Service Funds being listed separately.

General Fund Human Resources	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	1,901,058	1,847,570	2,120,305	2,163,014	42,709	2.0%
Materials, Supplies, and Equipment	463,869	386,277	552,398	577,878	25,480	4.6%
Internal Services	16,375	21,029	13,825	14,370	545	3.9%
Debt Service	35,091	35,145	34,895	74,032	39,137	112.2%
Total	2,416,393	2,290,021	2,721,423	2,829,294	107,871	4.0%
Staffing Levels	16.60	17.10	17.10	17.10	0.00	0.0%

Risk Management Human Resources	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	217,075	234,560	402,797	423,700	20,903	5.2%
Materials, Supplies, and Equipment	6,681,932	4,607,710	5,275,873	6,202,489	926,616	17.6%
Internal Services	9,852	13,849	9,340	9,706	366	3.9%
Other / Special Purpose	1,738,443	4,020,332	12,554	12,554	0	0.0%
Total	8,647,302	8,876,451	5,700,564	6,648,449	947,885	16.6%
Staffing Levels	1.30	1.30	2.30	2.30	0.00	0.0%

Workers' Compensation Human Resources	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	571,615	586,902	617,552	649,016	31,464	5.1%
Materials, Supplies, and Equipment	629,832	594,352	894,272	885,127	(9,145)	-1.0%
Internal Services	2,033	2,275	2,731	2,846	115	4.2%
Other / Special Purpose	3,205,737	5,189,628	4,366,112	4,795,065	428,953	9.8%
Total	4,409,217	6,373,157	5,880,667	6,332,054	451,387	7.7%
Staffing Levels	4.30	4.30	4.30	4.30	0.00	0.0%

Health and Welfare Human Resources	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	365,245	458,309	540,107	553,910	13,803	2.6%
Materials, Supplies, and Equipment	206,340	197,060	250,280	250,280	0	0.0%
Internal Services	835	879	912	949	37	4.1%
Other / Special Purpose	19,873,268	22,712,074	23,745,899	25,497,363	1,751,464	7.4%
Total	20,445,688	23,368,322	24,537,198	26,302,502	1,765,304	7.2%
Staffing Levels	3.80	4.30	4.30	4.30	0.00	0.0%

**MAJOR FUNDING CHANGES FROM PRIOR YEAR
GENERAL FUND**

- In Personal Services, Regular Salaries increased by \$74,257 driven by employee anniversary step increases, a city-wide 2.5% cost-of-living adjustment (COLA), mandatory step increases for non-union classified employees, and mandatory annual reviews for executive and managerial employees.
- Temporary Salaries funding was eliminated, resulting in \$30,000 in Personal Services savings as staffing levels approach full capacity.
- Miscellaneous Charges – N.O.C. increased by \$29,500 for workplace investigations being outsourced to outside counsel due to the nature of allegations or conflicts of interest.
- The Memberships and Registration account group increased by approximately \$39,900, including \$9,000 for Registration Fees supporting professional development and \$30,000 allocated to Workshops/Seminars–Training for state-mandated and leadership training for executive and middle management. (These increases were funded, in part, by reallocating \$33,150 from the Advertising line.)

**MAJOR FUNDING CHANGES FROM PRIOR YEAR
RISK MANAGEMENT FUND**

- Insurance Claims increased by approximately \$668,940, according to the latest actuary report, reflecting higher costs for General Liability, Auto, and Property Coverage.
- Insurance Claims – Legal Defense increased by \$125,000 based on recommendation from the City’s Law Department, which suggested estimates for the use of outside counsel based on current cases.
- The Liability account line increased by nearly \$99,386 (6.9%), due to higher premiums for General Liability Excess and Cyber Insurance.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR
WORKERS’ COMPENSATION FUND**

- Overall, MS&E remained relatively flat in the FY 2027 budget, decreasing by 1% or \$9,145 relative to FY 2026 budget.
- Self-Insurance Costs increased by \$428,953, based on the actuarial study by USI, which reviews medical expense, indemnity payment, rehabilitation cost, and other workers’ compensation expenses.

**MAJOR FUNDING CHANGES FROM PRIOR YEAR
HEALTH & WELFARE FUND**

- Self-Insurance Costs increased by \$1,751,464 following the latest review of claims expenses. Medical, Dental, Prescription, and Medical Stop Loss accounts for approximately \$1,720,000 of the increases as utilization has returned to expected trends, based on projection from USI, the City's healthcare insurance consultant.

Human Resources Department

FY 2027 Budget Line Items

Fund 101 - General Fund Dept. 160 - Human Resources / Administration

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 160 51101 Regular Salaries	262,537	306,774	297,975	312,274	311,661	199,634	319,423	7,762	2.5
101 160 51102 Temporary Salaries	0	0	0	0	0	1,188	0	0	0.0
101 160 51103 Acting Out Of Classification	0	0	0	0	0	5,003	0	0	0.0
101 160 51107 Sick Leave Bonus	900	600	0	0	0	0	0	0	0.0
101 160 511** Salaries and Wages	263,437	307,374	297,975	312,274	311,661	205,825	319,423	7,762	2.5
101 160 51501 Pension Contribution	40,171	45,160	42,540	44,054	40,608	16,802	0	(40,608)	-100.0
101 160 51502 Social Security	16,212	18,946	17,976	18,769	18,773	12,292	19,221	448	2.4
101 160 51503 Medicare Tax	3,660	4,453	4,203	4,393	4,408	2,875	4,498	90	2.0
101 160 51504 Hospitalization	57,946	60,407	53,415	61,613	52,290	30,073	72,354	20,064	38.4
101 160 51505 Life Insurance	811	856	852	909	852	678	852	0	0.0
101 160 51508 Pension Healthcare	15,264	16,019	16,084	16,940	17,629	10,068	17,967	338	1.9
101 160 51514 State Pension Plan-Genbiweekly	7,850	9,379	9,009	9,724	8,987	6,957	19,263	10,276	114.3
101 160 515** Employee Benefits	141,914	155,220	144,079	156,402	143,547	79,745	134,155	(9,392)	-6.5
101 160 Acct Group Total: Personal Services	405,351	462,594	442,054	468,676	455,208	285,570	453,578	(1,630)	-0.4
101 160 52302 Travel And Substance	3,391	3,299	4,000	3,419	4,000	0	0	(4,000)	-100.0
101 160 523** Transportation	3,391	3,299	4,000	3,419	4,000	0	0	(4,000)	-100.0
101 160 52604 Rep To Mech Office Equipment	0	0	650	0	650	0	0	(650)	-100.0
101 160 526** Contracted Maintenance	0	0	650	0	650	0	0	(650)	-100.0
101 160 52901 Subscriptions/Books	336	0	500	0	500	316	500	0	0.0
101 160 52902 Registrations Fees	2,419	1,877	3,000	5,130	3,000	445	3,000	0	0.0
101 160 52904 Workshop/Seminars-Training	54	31,750	0	0	0	0	0	0	0.0
101 160 52905 Memberships	403	190	1,000	454	1,000	1,969	1,000	0	0.0
101 160 52906 Tuitution Reimbursement	8,000	6,000	10,000	2,000	0	0	0	0	0.0
101 160 529** Memberships and Reg.	11,212	39,817	14,500	7,584	4,500	2,730	4,500	0	0.0
101 160 53108 Miscellaneous Charges-N.O.C	2,349	1,974	2,000	11,323	2,000	2,172	3,000	1,000	50.0
101 160 531** Miscellaneous Services	2,349	1,974	2,000	11,323	2,000	2,172	3,000	1,000	50.0
101 160 53201 Stationery And Supplies	1,743	1,104	1,500	1,412	1,500	2,301	1,500	0	0.0
101 160 532** Office and Gen. Supplies	1,743	1,104	1,500	1,412	1,500	2,301	1,500	0	0.0
101 160 53303 Wearing App & Safety Supplies	0	0	500	214	500	0	500	0	0.0
101 160 533** Wearing Apparel and Safety	0	0	500	214	500	0	500	0	0.0
101 160 53403 Food	4,223	3,959	3,000	3,039	3,000	5,123	4,000	1,000	33.3
101 160 53407 Trophies/Awards/Gifts	1,514	3,560	3,000	3,954	3,000	463	2,000	(1,000)	-33.3
101 160 534** Misc. Mat., Supp., and Parts	5,737	7,519	6,000	6,993	6,000	5,586	6,000	0	0.0
101 160 Acct Group Total: MS&E	24,432	53,713	29,150	30,945	19,150	12,789	15,500	(3,650)	-19.1
101 160 55108 Motor Vehicle Costs	2,462	2,655	5,422	2,795	5,639	1,075	5,865	226	4.0
101 160 55123 General Liability	992	2,177	706	2,734	724	362	742	18	2.5
101 160 55125 Workers Compensation Costs	1,418	1,417	1,403	2,043	1,460	730	1,527	67	4.6
101 160 551** Int. Serv. Chargebck.	4,872	6,249	7,531	7,572	7,823	2,167	8,134	311	4.0
101 160 Acct Group Total: Internal Services	4,872	6,249	7,531	7,572	7,823	2,167	8,134	311	4.0
101 160 5**** Administration - Division Total	434,655	522,556	478,735	507,193	482,181	300,526	477,212	(4,969)	-1.0

Fund 101 - General Fund Dept. 161 - Human Resources / Human Resources and Services

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 161 51101 Regular Salaries	407,576	455,482	536,538	360,605	516,270	321,970	551,116	34,846	6.7
101 161 51102 Temporary Salaries	0	0	12,000	0	30,000	0	0	(30,000)	-100.0
101 161 51103 Acting Out Of Classification	0	0	0	3,323	0	0	0	0	0.0
101 161 51107 Sick Leave Bonus	0	0	600	0	0	0	0	0	0.0
101 161 51108 Overtime	67	95	1,000	0	0	0	0	0	0.0
101 161 51117 Meal Allowance	43	60	102	0	0	0	0	0	0.0
101 161 51125 Health Cash Back	0	0	0	486	0	1,514	2,400	2,400	100.0
101 161 511** Salaries and Wages	407,686	455,637	550,240	364,414	546,270	323,484	553,516	7,246	1.3
101 161 51501 Pension Contribution	55,538	56,742	57,462	14,513	0	0	0	0	0.0
101 161 51502 Social Security	24,076	26,927	33,185	21,785	32,880	19,461	33,644	764	2.3
101 161 51503 Medicare Tax	5,616	6,295	7,763	5,092	7,690	4,551	7,866	176	2.3
101 161 51504 Hospitalization	89,637	95,118	97,840	47,303	105,556	33,057	73,074	(32,482)	-30.8
101 161 51505 Life Insurance	1,158	1,293	1,440	902	1,680	1,386	1,440	(240)	-14.3
101 161 51508 Pension Healthcare	21,498	22,562	27,186	28,633	29,796	18,691	30,366	570	1.9
101 161 51514 State Pension Plan-Genbiweekly	13,051	15,139	19,809	14,341	28,292	17,727	33,378	5,086	18.0
101 161 515** Employee Benefits	210,574	224,076	244,685	132,569	205,894	94,873	179,768	(26,126)	-12.7
101 161 51902 Attrition	0	0	(8,393)	0	(8,655)	0	(9,069)	(414)	4.8
101 161 519** Personal Services Adjst.	0	0	(8,393)	0	(8,655)	0	(9,069)	(414)	4.8
101 161 Acct Group Total: Personal Services	618,260	679,713	786,532	496,983	743,509	418,357	724,215	(19,294)	-2.6
101 161 52101 Printing	315	0	210	0	210	0	210	0	0.0
101 161 52102 Advertising	1,801	16,284	77,150	519	127,150	323	94,000	(33,150)	-26.1
101 161 521** Printing and Advert.	2,116	16,284	77,360	519	127,360	323	94,210	(33,150)	-26.0
101 161 52203 Postage-Direct Charge	41	0	200	0	200	10	200	0	0.0
101 161 522** Communications and Util.	41	0	200	0	200	10	200	0	0.0
101 161 52302 Travel And Substinance	3,646	1,776	6,000	1,883	6,000	0	10,000	4,000	66.7
101 161 523** Transportation	3,646	1,776	6,000	1,883	6,000	0	10,000	4,000	66.7
101 161 52701 Consultants	38,051	0	10,000	42,250	15,000	103,500	10,000	(5,000)	-33.3
101 161 52711 Background Investigation	0	0	5,000	0	5,000	0	5,000	0	0.0
101 161 52712 Temporary Agencies	0	0	1,200	5,809	4,000	3,968	10,000	6,000	150.0
101 161 527** Professional Fees	38,051	0	16,200	48,059	24,000	107,468	25,000	1,000	4.2
101 161 52806 Fees-N.O.C	3,240	1,019	5,589	1,282	5,589	0	5,589	0	0.0
101 161 528** Other Fees	3,240	1,019	5,589	1,282	5,589	0	5,589	0	0.0
101 161 52901 Subscriptions/Books	0	0	1,139	0	1,139	42	1,139	0	0.0
101 161 52902 Registrations Fees	1,698	1,382	4,500	4,329	4,500	335	12,000	7,500	166.7
101 161 52904 Workshop/Seminars-Training	23,301	35,864	91,000	139,224	172,865	1,565	202,865	30,000	17.4
101 161 52905 Memberships	1,115	1,630	2,400	583	2,400	523	2,400	0	0.0
101 161 52906 Tuition Reimbursement	(1,000)	1,000	0	0	10,000	4,888	10,000	0	0.0
101 161 529** Memberships and Reg.	25,114	39,876	99,039	144,136	190,904	7,353	228,404	37,500	19.6
101 161 53108 Miscellaneous Charges-N.O.C	0	79,479	0	0	0	13	0	0	0.0
101 161 531** Miscellaneous Services	0	79,479	0	0	0	13	0	0	0.0
101 161 53201 Stationery And Supplies	816	2,959	3,500	1,643	3,500	2,667	3,500	0	0.0
101 161 53202 Photo & Repro Supplies	1,615	2,784	3,000	3,500	3,000	(25)	5,000	2,000	66.7
101 161 532** Office and Gen. Supplies	2,431	5,743	6,500	5,143	6,500	2,642	8,500	2,000	30.8
101 161 53303 Wearing App & Safety Supplies	292	0	400	1,209	400	0	1,200	800	200.0
101 161 533** Wearing Apparel and Safety	292	0	400	1,209	400	0	1,200	800	200.0
101 161 53403 Food	7,734	2,375	19,400	6,097	19,400	2,460	14,400	(5,000)	-25.8
101 161 53407 Trophies/Awards/Gifts	17,301	12,304	20,000	25,833	20,000	1,850	21,000	1,000	5.0
101 161 534** Misc. Mat., Supp., and Parts	25,035	14,679	39,400	31,930	39,400	4,310	35,400	(4,000)	-10.2
101 161 54101 Furn Fix & Office Equipment	2,138	0	0	0	0	0	0	0	0.0
101 161 54124 Computer Software-Non-Capital	0	31,850	0	0	0	0	0	0	0.0
101 161 541** Equipment	2,138	31,850	0	0	0	0	0	0	0.0
101 161 Acct Group Total: MS&E	102,104	190,706	250,688	234,161	400,353	122,119	408,503	8,150	2.0
101 161 55123 General Liability	1,398	3,069	995	3,854	955	477	979	24	2.5
101 161 55125 Workers Compensation Costs	1,995	1,994	1,974	2,875	1,974	987	2,064	90	4.6
101 161 551** Int. Serv. Chargebck.	3,393	5,063	2,969	6,729	2,929	1,464	3,043	114	3.9
101 161 Acct Group Total: Internal Services	3,393	5,063	2,969	6,729	2,929	1,464	3,043	114	3.9
101 161 55601 Bond - Principal Payments	27,075	24,807	25,965	25,965	26,937	20,520	68,617	41,680	154.7
101 161 55602 Bond - Interest Payments	11,469	10,284	9,180	9,180	7,958	4,235	5,415	(2,543)	-32.0
101 161 556** Debt Service	38,544	35,091	35,145	35,145	34,895	24,755	74,032	39,137	112.2

Projection 27401 (FY 2027 - Proposed Budget) / Level 4

Included: Funds 101, 421, 506, 514, 515, 517, 681, 682, 683, 684, 685, 686; Dept/Div ***; Account 5*; Project *
Excluded: Fund 000; Dept/Div Default; Account Default

Fund 101 - General Fund Dept. 161 - Human Resources / Human Resources and Services

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	161		<i>Acct Group Total: Debt Service</i>	38,544	35,091	35,145	35,145	34,895	24,755	74,032	39,137	112.2
101	161	5****	<i>Human Resources and Services - Division Total</i>	762,301	910,573	1,075,334	773,018	1,181,686	566,695	1,209,793	28,107	2.4

Fund 101 - General Fund Dept. 163 - Human Resources / Payroll

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	163	51101	Regular Salaries	0	346	0	0	0	0	0	0	0.0
101	163	511**	Salaries and Wages	0	346	0	0	0	0	0	0	0.0
101	163	51502	Social Security	0	20	0	1	0	0	0	0	0.0
101	163	51503	Medicare Tax	0	5	0	0	0	0	0	0	0.0
101	163	51504	Hospitalization	0	91	0	0	0	0	0	0	0.0
101	163	51508	Pension Healthcare	0	17	0	0	0	0	0	0	0.0
101	163	51514	State Pension Plan-Genbiweekly	0	19	0	0	0	0	0	0	0.0
101	163	515**	Employee Benefits	0	152	0	1	0	0	0	0	0.0
101	163		Acct Group Total: Personal Services	0	498	0	1	0	0	0	0	0.0
101	163	5****	Payroll - Division Total	0	498	0	1	0	0	0	0	0.0

Fund 101 - General Fund Dept. 164 - Human Resources / Compliance

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	164	51101	Regular Salaries	186,013	177,987	210,813	215,959	229,193	143,475	245,742	16,549	7.2
101	164	511**	Salaries and Wages	186,013	177,987	210,813	215,959	229,193	143,475	245,742	16,549	7.2
101	164	51502	Social Security	11,059	10,327	12,636	12,822	13,833	8,445	14,890	1,057	7.6
101	164	51503	Medicare Tax	2,586	2,415	2,954	2,999	3,235	1,975	3,483	248	7.7
101	164	51504	Hospitalization	32,489	35,270	43,495	51,701	36,127	21,445	37,366	1,239	3.4
101	164	51505	Life Insurance	718	626	612	843	612	591	612	0	0.0
101	164	51508	Pension Healthcare	15,264	16,019	11,553	12,168	12,663	8,071	12,906	243	1.9
101	164	51514	State Pension Plan-Genbiweekly	10,325	9,955	12,016	15,388	12,561	7,862	14,818	2,257	18.0
101	164	515**	Employee Benefits	72,441	74,612	83,266	95,921	79,031	48,389	84,075	5,044	6.4
101	164		Acct Group Total: Personal Services	258,454	252,599	294,079	311,880	308,224	191,864	329,817	21,593	7.0
101	164	52302	Travel And Subsistance	0	3,900	8,800	3,210	8,800	0	7,500	(1,300)	-14.8
101	164	523**	Transportation	0	3,900	8,800	3,210	8,800	0	7,500	(1,300)	-14.8
101	164	52704	Legal	10,039	13,227	13,800	13,800	26,375	1,675	26,375	0	0.0
101	164	527**	Professional Fees	10,039	13,227	13,800	13,800	26,375	1,675	26,375	0	0.0
101	164	52901	Subscriptions/Books	1,825	3,353	3,220	704	3,220	1,495	2,600	(620)	-19.3
101	164	52902	Registrations Fees	676	4,448	5,500	6,012	5,500	648	7,000	1,500	27.3
101	164	52904	Workshop/Seminars-Training	30,916	28,963	60,000	12,169	0	0	0	0	0.0
101	164	52905	Memberships	0	0	0	0	0	0	1,500	1,500	100.0
101	164	529**	Memberships and Reg.	33,417	36,764	68,720	18,885	8,720	2,143	11,100	2,380	27.3
101	164	53108	Miscellaneous Charges-N.O.C	31,943	22,610	30,000	27,578	30,000	28,508	58,500	28,500	95.0
101	164	531**	Miscellaneous Services	31,943	22,610	30,000	27,578	30,000	28,508	58,500	28,500	95.0
101	164	53303	Wearing App & Safety Supplies	0	0	0	0	0	0	900	900	100.0
101	164	533**	Wearing Apparel and Safety	0	0	0	0	0	0	900	900	100.0
101	164		Acct Group Total: MS&E	75,399	76,501	121,320	63,473	73,895	32,326	104,375	30,480	41.2
101	164	55123	General Liability	698	1,533	497	1,925	509	255	522	13	2.6
101	164	55125	Workers Compensation Costs	998	997	987	1,437	1,027	513	1,074	47	4.6
101	164	551**	Int. Serv. Chargebck.	1,696	2,530	1,484	3,362	1,536	768	1,596	60	3.9
101	164		Acct Group Total: Internal Services	1,696	2,530	1,484	3,362	1,536	768	1,596	60	3.9
101	164	5****	Compliance - Division Total	335,549	331,630	416,883	378,715	383,655	224,958	435,788	52,133	13.6

Fund 101 - General Fund Dept. 165 - Human Resources / Classification & Compensation

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 165 51101 Regular Salaries	304,732	335,904	429,044	410,634	457,983	265,886	473,083	15,100	3.3
101 165 51102 Temporary Salaries	0	31,488	7,800	3,125	0	0	0	0	0.0
101 165 51103 Acting Out Of Classification	0	0	2,000	0	0	0	0	0	0.0
101 165 51108 Overtime	0	7,424	1,000	0	0	7,726	5,000	5,000	100.0
101 165 51117 Meal Allowance	51	70	100	60	0	17	50	50	100.0
101 165 511** Salaries and Wages	304,783	374,886	439,944	413,819	457,983	273,629	478,133	20,150	4.4
101 165 51501 Pension Contribution	22,719	21,952	23,446	24,031	23,336	14,177	25,398	2,062	8.8
101 165 51502 Social Security	18,367	22,806	26,723	24,601	27,937	16,281	29,116	1,179	4.2
101 165 51503 Medicare Tax	4,295	5,333	6,250	5,754	6,534	3,808	6,811	277	4.2
101 165 51504 Hospitalization	49,668	44,092	58,911	57,750	51,098	33,006	66,160	15,062	29.5
101 165 51505 Life Insurance	1,271	1,238	1,200	1,208	1,200	1,115	1,200	0	0.0
101 165 51508 Pension Healthcare	19,348	20,305	22,655	23,861	24,830	14,489	25,305	475	1.9
101 165 51514 State Pension Plan-Genbiweekly	12,996	15,042	20,060	19,006	20,446	11,854	23,281	2,835	13.9
101 165 515** Employee Benefits	128,664	130,768	159,245	156,211	155,381	94,730	177,271	21,890	14.1
101 165 Acct Group Total: Personal Services	433,447	505,654	599,189	570,030	613,364	368,359	655,404	42,040	6.9
101 165 52302 Travel And Substinance	1,755	2,219	6,000	7,194	8,000	1,048	8,000	0	0.0
101 165 523** Transportation	1,755	2,219	6,000	7,194	8,000	1,048	8,000	0	0.0
101 165 52701 Consultants	80,000	35,000	34,500	32,617	34,500	425	30,000	(4,500)	-13.0
101 165 52712 Temporary Agencies	34,922	0	5,000	4,755	5,000	0	0	(5,000)	-100.0
101 165 527** Professional Fees	114,922	35,000	39,500	37,372	39,500	425	30,000	(9,500)	-24.1
101 165 52901 Subscriptions/Books	0	60	1,000	860	0	0	0	0	0.0
101 165 52902 Registrations Fees	1,070	3,855	5,000	5,000	5,000	884	5,000	0	0.0
101 165 52905 Memberships	0	1,243	2,000	2,000	3,000	359	3,000	0	0.0
101 165 529** Memberships and Reg.	1,070	5,158	8,000	7,860	8,000	1,243	8,000	0	0.0
101 165 53108 Miscellaneous Charges-N.O.C	39,012	95,610	25,000	2,553	0	0	0	0	0.0
101 165 531** Miscellaneous Services	39,012	95,610	25,000	2,553	0	0	0	0	0.0
101 165 53201 Stationery And Supplies	474	136	1,000	720	1,000	94	1,000	0	0.0
101 165 532** Office and Gen. Supplies	474	136	1,000	720	1,000	94	1,000	0	0.0
101 165 53303 Wearing App & Safety Supplies	0	874	1,000	1,000	1,500	0	1,500	0	0.0
101 165 533** Wearing Apparel and Safety	0	874	1,000	1,000	1,500	0	1,500	0	0.0
101 165 54101 Furn Fix & Office Equipment	1,211	3,952	1,000	999	1,000	718	1,000	0	0.0
101 165 541** Equipment	1,211	3,952	1,000	999	1,000	718	1,000	0	0.0
101 165 Acct Group Total: MS&E	158,444	142,949	81,500	57,698	59,000	3,528	49,500	(9,500)	-16.1
101 165 55123 General Liability	700	1,536	498	1,929	510	255	523	13	2.5
101 165 55125 Workers Compensation Costs	998	997	987	1,437	1,027	513	1,074	47	4.6
101 165 551** Int. Serv. Chargebck.	1,698	2,533	1,485	3,366	1,537	768	1,597	60	3.9
101 165 Acct Group Total: Internal Services	1,698	2,533	1,485	3,366	1,537	768	1,597	60	3.9
101 165 5**** Classification & Compensation - Division Total	593,589	651,136	682,174	631,094	673,901	372,655	706,501	32,600	4.8
101 16* 5**** Human Resources - General Fund Total	2,126,094	2,416,393	2,653,126	2,290,021	2,721,423	1,464,834	2,829,294	107,871	4.0

Fund 514 - Risk Management Dept. 162 - Human Resources / Risk Management

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
514 162 51101 Regular Salaries	107,828	116,427	121,883	123,153	247,148	84,438	257,862	10,714	4.3
514 162 51102 Temporary Salaries	28,096	24,292	45,115	27,799	45,115	22,989	48,000	2,885	6.4
514 162 51107 Sick Leave Bonus	0	0	0	0	0	300	0	0	0.0
514 162 51108 Overtime	0	0	0	429	0	0	0	0	0.0
514 162 511** Salaries and Wages	135,924	140,719	166,998	151,381	292,263	107,727	305,862	13,599	4.7
514 162 51201 Accrued Sick/Vacation Adj'Mt	(38,083)	(2,880)	0	17,389	0	0	0	0	0.0
514 162 512** Compensated Absences	(38,083)	(2,880)	0	17,389	0	0	0	0	0.0
514 162 51501 Pension Contribution	27,956	30,660	30,711	32,601	29,485	18,765	25,381	(4,104)	-13.9
514 162 51502 Social Security	8,557	12,920	10,207	9,170	17,720	6,514	18,562	842	4.8
514 162 51503 Medicare Tax	2,121	9,281	2,388	2,145	4,150	2,075	4,342	192	4.6
514 162 51504 Hospitalization	13,395	14,484	13,693	14,774	40,952	9,931	48,536	7,584	18.5
514 162 51505 Life Insurance	298	317	312	312	552	308	552	0	0.0
514 162 51508 Pension Healthcare	5,041	5,395	5,891	5,500	11,422	3,933	11,640	218	1.9
514 162 51510 State Pension Plan-Gen Weekly	0	671	0	0	0	0	0	0	0.0
514 162 51514 State Pension Plan-Genbiweekly	1,012	5,508	1,189	1,288	7,668	789	10,308	2,640	34.4
514 162 515** Employee Benefits	58,380	79,236	64,391	65,790	111,949	42,315	119,321	7,372	6.6
514 162 51902 Attrition	0	0	(1,372)	0	(1,415)	0	(1,483)	(68)	4.8
514 162 519** Personal Services Adjst.	0	0	(1,372)	0	(1,415)	0	(1,483)	(68)	4.8
514 162 Acct Group Total: Personal Services	156,221	217,075	230,017	234,560	402,797	150,042	423,700	20,903	5.2
514 162 52302 Travel And Substantance	4,315	1,852	4,540	3,106	4,540	0	6,000	1,460	32.2
514 162 523** Transportation	4,315	1,852	4,540	3,106	4,540	0	6,000	1,460	32.2
514 162 52401 Fire	332,136	413,976	520,838	451,983	519,670	478,080	527,634	7,964	1.5
514 162 52402 Liability	995,205	1,088,335	1,246,408	1,222,405	1,430,635	1,353,576	1,530,021	99,386	6.9
514 162 52406 Insurance Claims	859,282	3,265,603	1,682,695	1,394,778	2,102,773	840,545	2,771,713	668,940	31.8
514 162 524062 Insurance Claims-Legal Defense	508,695	1,237,648	1,045,500	908,927	725,000	447,273	850,000	125,000	17.2
514 162 524063 Insurance Claims - Fines & Pen	0	4,908	0	0	0	0	0	0	0.0
514 162 524064 Insurance Claims - Mot Veh Fnd	165,463	341,591	90,000	298,813	90,000	0	90,000	0	0.0
514 162 524066 Insurance Claims-Risk Control	68,472	71,900	94,000	74,776	97,254	78,898	101,900	4,646	4.8
514 162 524081 Salary - Claimant	27,600	27,600	27,600	27,600	27,600	18,400	27,600	0	0.0
514 162 524082 Salary - Claimant-Social Secur	1,711	1,711	1,711	1,711	1,711	1,141	1,711	0	0.0
514 162 524083 Salary - Claimant-Medicare Tax	400	400	400	400	400	267	400	0	0.0
514 162 524** Insurance	2,958,964	6,453,672	4,709,152	4,381,393	4,995,043	3,218,180	5,900,979	905,936	18.1
514 162 52701 Consultants	204,505	203,439	229,460	198,719	253,060	221,956	271,880	18,820	7.4
514 162 52711 Background Investigation	32,625	20,341	17,000	20,282	17,000	7,779	17,000	0	0.0
514 162 527** Professional Fees	237,130	223,780	246,460	219,001	270,060	229,735	288,880	18,820	7.0
514 162 52901 Subscriptions/Books	78	0	0	0	0	0	0	0	0.0
514 162 52902 Registrations Fees	2,530	(225)	2,930	1,245	3,130	0	3,530	400	12.8
514 162 52905 Memberships	425	385	550	470	600	425	600	0	0.0
514 162 529** Memberships and Reg.	3,033	160	3,480	1,715	3,730	425	4,130	400	10.7
514 162 53201 Stationery And Supplies	2,709	2,468	2,500	2,495	2,500	1,998	2,500	0	0.0
514 162 532** Office and Gen. Supplies	2,709	2,468	2,500	2,495	2,500	1,998	2,500	0	0.0
514 162 Acct Group Total: MS&E	3,206,151	6,681,932	4,966,132	4,607,710	5,275,873	3,450,338	6,202,489	926,616	17.6
514 162 55108 Motor Vehicle Costs	13,895	8,593	7,678	12,537	7,985	4,171	8,304	319	4.0
514 162 55123 General Liability	670	687	704	704	722	361	740	18	2.5
514 162 55125 Workers Compensation Costs	554	572	608	608	633	317	662	29	4.6
514 162 551** Int. Serv. Chargebck.	15,119	9,852	8,990	13,849	9,340	4,849	9,706	366	3.9
514 162 Acct Group Total: Internal Services	15,119	9,852	8,990	13,849	9,340	4,849	9,706	366	3.9
514 162 58115 Claims Expense - Actuarial Adj	529,735	1,738,443	0	4,020,332	0	0	0	0	0.0
514 162 581** Self Insurance Costs	529,735	1,738,443	0	4,020,332	0	0	0	0	0.0
514 162 Acct Group Total: Other / Special Purpose	529,735	1,738,443	0	4,020,332	0	0	0	0	0.0
514 162 58201 Depreciation Expense	0	0	12,554	0	12,554	0	12,554	0	0.0
514 162 582** Depreciation	0	0	12,554	0	12,554	0	12,554	0	0.0
514 162 Acct Group Total: Depreciation	0	0	12,554	0	12,554	0	12,554	0	0.0
514 162 5**** Risk Management - Division Total	3,907,226	8,647,302	5,217,693	8,876,451	5,700,564	3,605,229	6,648,449	947,885	16.6
514 16* 5**** Human Resources - Risk Management Fund Total	3,907,226	8,647,302	5,217,693	8,876,451	5,700,564	3,605,229	6,648,449	947,885	16.6

Fund 515 - Workers' Compensation Dept. 162 - Human Resources / Risk Management

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
515	162	51101	Regular Salaries	324,466	351,704	364,459	356,906	386,999	211,356	396,318	9,319	2.4
515	162	51102	Temporary Salaries	29,934	35,773	37,360	30,085	38,560	34,413	40,800	2,240	5.8
515	162	51103	Acting Out Of Classification	0	0	0	0	1,000	0	1,000	0	0.0
515	162	51108	Overtime	1,936	1,960	5,445	2,872	5,445	1,392	6,000	555	10.2
515	162	51117	Meal Allowance	79	0	200	0	200	9	200	0	0.0
515	162	51125	Health Cash Back	1,925	997	2,160	2,858	2,160	0	0	(2,160)	-100.0
515	162	511**	Salaries and Wages	358,340	390,434	409,624	392,721	434,364	247,170	444,318	9,954	2.3
515	162	51201	Accrued Sick/Vacation Adj'Mt	(35,747)	4,762	0	12,859	0	0	0	0	0.0
515	162	512**	Compensated Absences	(35,747)	4,762	0	12,859	0	0	0	0	0.0
515	162	51501	Pension Contribution	56,155	53,929	61,146	60,525	58,268	37,525	55,848	(2,420)	-4.2
515	162	51502	Social Security	21,251	23,392	24,888	23,339	26,338	14,579	26,860	522	2.0
515	162	51503	Medicare Tax	4,970	5,471	5,822	5,458	6,166	3,350	6,284	118	1.9
515	162	51504	Hospitalization	61,410	65,593	53,531	63,364	60,315	46,473	80,548	20,233	33.5
515	162	51505	Life Insurance	980	1,036	1,032	1,152	1,032	876	1,032	0	0.0
515	162	51508	Pension Healthcare	16,725	18,159	19,484	18,354	21,354	11,289	21,762	408	1.9
515	162	51514	State Pension Plan-Genbiweekly	8,184	8,839	9,432	9,130	9,715	4,059	12,364	2,649	27.3
515	162	515**	Employee Benefits	169,675	176,419	175,335	181,322	183,188	118,151	204,698	21,510	11.7
515	162		Acct Group Total: Personal Services	492,268	571,615	584,959	586,902	617,552	365,321	649,016	31,464	5.1
515	162	52101	Printing	128	54	300	0	300	300	300	0	0.0
515	162	52102	Advertising	0	0	300	0	300	0	300	0	0.0
515	162	521**	Printing and Advert.	128	54	600	0	600	300	600	0	0.0
515	162	52302	Travel And Substance	2,567	4,823	8,800	4,485	10,400	0	10,000	(400)	-3.8
515	162	523**	Transportation	2,567	4,823	8,800	4,485	10,400	0	10,000	(400)	-3.8
515	162	52402	Liability	188,329	243,485	400,000	203,005	250,000	191,564	225,000	(25,000)	-10.0
515	162	52403	Surety Bonds	0	30,010	17,250	15,000	18,250	0	20,000	1,750	9.6
515	162	52406	Insurance Claims	0	4,688	0	0	0	0	0	0	0.0
515	162	52407	Unemployment Insurance	20,016	0	80,000	0	100,000	0	90,000	(10,000)	-10.0
515	162	524**	Insurance	208,345	278,183	497,250	218,005	368,250	191,564	335,000	(33,250)	-9.0
515	162	52504	Parking Fees	0	15	100	0	100	0	150	50	50.0
515	162	525**	Rentals	0	15	100	0	100	0	150	50	50.0
515	162	52602	Repairs To Equipment	545	1,085	1,000	320	1,500	0	1,500	0	0.0
515	162	52603	Rep To Bldgs And Structures	0	0	400	0	1,000	14	1,000	0	0.0
515	162	52604	Rep To Mech Office Equipment	0	0	0	0	0	0	200	200	100.0
515	162	526**	Contracted Maintenance	545	1,085	1,400	320	2,500	14	2,700	200	8.0
515	162	52701	Consultants	229,836	227,479	277,250	218,720	265,172	228,209	275,837	10,665	4.0
515	162	52705	Medical	89,840	89,752	182,000	115,088	182,000	78,708	195,000	13,000	7.1
515	162	52712	Temporary Agencies	0	4,278	8,778	14,183	9,240	8,087	9,240	0	0.0
515	162	527**	Professional Fees	319,676	321,509	468,028	347,991	456,412	315,004	480,077	23,665	5.2
515	162	52901	Subscriptions/Books	3,304	623	6,500	813	5,000	0	6,500	1,500	30.0
515	162	52902	Registrations Fees	2,483	3,030	6,420	2,049	6,560	0	7,600	1,040	15.9
515	162	52905	Memberships	764	690	1,500	190	1,700	0	2,500	800	47.1
515	162	529**	Memberships and Reg.	6,551	4,343	14,420	3,052	13,260	0	16,600	3,340	25.2
515	162	53201	Stationery And Supplies	1,318	497	2,000	864	2,000	627	2,000	0	0.0
515	162	53202	Photo & Repro Supplies	0	0	250	26	250	0	200	(50)	-20.0
515	162	532**	Office and Gen. Supplies	1,318	497	2,250	890	2,250	627	2,200	(50)	-2.2
515	162	53303	Wearing App & Safety Supplies	2,217	1,059	1,700	1,688	1,900	56	1,700	(200)	-10.5
515	162	533**	Wearing Apparel and Safety	2,217	1,059	1,700	1,688	1,900	56	1,700	(200)	-10.5
515	162	53403	Food	1,337	541	4,000	847	4,000	366	3,000	(1,000)	-25.0
515	162	53407	Trophies/Awards/Gifts	37	95	6,000	0	6,500	349	5,500	(1,000)	-15.4
515	162	53408	Misc Supplies Or Parts	13,048	16,074	22,840	15,094	25,100	12,978	25,100	0	0.0
515	162	534**	Misc. Mat., Supp., and Parts	14,422	16,710	32,840	15,941	35,600	13,693	33,600	(2,000)	-5.6
515	162	54101	Furn Fix & Office Equipment	2,126	1,554	2,300	1,980	3,000	120	2,500	(500)	-16.7
515	162	541**	Equipment	2,126	1,554	2,300	1,980	3,000	120	2,500	(500)	-16.7
515	162		Acct Group Total: MS&E	557,895	629,832	1,029,688	594,352	894,272	521,378	885,127	(9,145)	-1.0
515	162	55101	Duplication And Reproduction	(93)	(457)	0	(356)	0	(1,034)	0	0	0.0
515	162	55123	General Liability	436	447	458	458	469	234	481	12	2.6
515	162	55125	Workers Compensation Costs	1,978	2,043	2,173	2,173	2,262	1,131	2,365	103	4.6
515	162	551**	Int. Serv. Chargebck.	2,321	2,033	2,631	2,275	2,731	331	2,846	115	4.2
515	162		Acct Group Total: Internal Services	2,321	2,033	2,631	2,275	2,731	331	2,846	115	4.2
515	162	57901	De State Self Insurer'S Tax	70,286	52,106	90,000	50,357	100,000	24,181	100,000	0	0.0

Fund 515 - Workers' Compensation Dept. 162 - Human Resources / Risk Management

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
515	162	579**	Workers' Compensation	70,286	52,106	90,000	50,357	100,000	24,181	100,000	0	0.0
515	162	58111	Medical Costs	754,981	1,247,161	950,000	984,408	938,545	574,763	1,003,993	65,448	7.0
515	162	58112	W/C - Indemnity	1,858,208	1,928,235	2,750,000	1,828,167	2,644,990	1,377,882	2,829,436	184,446	7.0
515	162	58113	W/C - Voc. Rehab.	(5,561)	11,948	27,833	12,268	42,661	18,263	45,636	2,975	7.0
515	162	58114	W/C - Other Costs	450,514	611,487	600,000	695,596	639,916	543,149	816,000	176,084	27.5
515	162	58115	Claims Expense - Actuarial Adj	221,742	(645,591)	0	1,618,441	0	0	0	0	0.0
515	162	581**	Self Insurance Costs	3,279,884	3,153,240	4,327,833	5,138,880	4,266,112	2,514,057	4,695,065	428,953	10.1
515	162		Acct Group Total: Other / Special Purpose	3,350,170	3,205,346	4,417,833	5,189,237	4,366,112	2,538,238	4,795,065	428,953	9.8
515	162	58201	Depreciation Expense	391	391	0	391	0	0	0	0	0.0
515	162	582**	Depreciation	391	391	0	391	0	0	0	0	0.0
515	162		Acct Group Total: Depreciation	391	391	0	391	0	0	0	0	0.0
515	162	5****	Risk Management - Division Total	4,403,045	4,409,217	6,035,111	6,373,157	5,880,667	3,425,268	6,332,054	451,387	7.7
515	16*	5****	Human Resources - Workers' Compensation Fund Total	4,403,045	4,409,217	6,035,111	6,373,157	5,880,667	3,425,268	6,332,054	451,387	7.7

Fund 517 - Health and Welfare Dept. 162 - Human Resources / Risk Management

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
517 162 51101 Regular Salaries	314,971	266,366	368,606	333,186	390,080	221,311	403,191	13,111	3.4
517 162 51102 Temporary Salaries	7,763	10,850	18,000	0	18,000	0	12,000	(6,000)	-33.3
517 162 51103 Acting Out Of Classification	3,876	1,240	2,500	429	2,500	1,125	0	(2,500)	-100.0
517 162 51108 Overtime	0	0	0	0	0	2,694	0	0	0.0
517 162 51117 Meal Allowance	0	0	0	17	0	9	0	0	0.0
517 162 51125 Health Cash Back	0	0	0	0	2,400	0	0	(2,400)	-100.0
517 162 511** Salaries and Wages	326,610	278,456	389,106	333,632	412,980	225,139	415,191	2,211	0.5
517 162 51201 Accrued Sick/Vacation Adj'Mt	(17,915)	(9,709)	0	8,819	0	0	0	0	0.0
517 162 512** Compensated Absences	(17,915)	(9,709)	0	8,819	0	0	0	0	0.0
517 162 51501 Pension Contribution	6,787	7,884	7,587	16,119	7,104	4,582	0	(7,104)	-100.0
517 162 51502 Social Security	22,057	19,114	23,504	20,594	25,113	13,726	25,168	55	0.2
517 162 51503 Medicare Tax	5,802	4,596	5,497	4,816	5,879	3,210	5,887	8	0.1
517 162 51504 Hospitalization	47,566	37,848	65,295	40,015	46,553	28,045	60,557	14,004	30.1
517 162 51505 Life Insurance	857	854	1,032	1,186	1,032	975	1,032	0	0.0
517 162 51508 Pension Healthcare	14,938	12,641	19,484	17,297	21,354	12,479	21,762	408	1.9
517 162 51514 State Pension Plan-Genbiweekly	16,491	13,561	19,588	15,831	20,092	11,271	24,313	4,221	21.0
517 162 515** Employee Benefits	114,498	96,498	141,987	115,858	127,127	74,288	138,719	11,592	9.1
517 162 Acct Group Total: Personal Services	423,193	365,245	531,093	458,309	540,107	299,427	553,910	13,803	2.6
517 162 52101 Printing	0	0	500	0	500	0	500	0	0.0
517 162 521** Printing and Advert.	0	0	500	0	500	0	500	0	0.0
517 162 52203 Postage-Direct Charge	0	0	500	0	500	0	500	0	0.0
517 162 522** Communications and Util.	0	0	500	0	500	0	500	0	0.0
517 162 52302 Travel And Subsistance	1,758	1,409	10,000	2,484	10,000	12,026	10,000	0	0.0
517 162 523** Transportation	1,758	1,409	10,000	2,484	10,000	12,026	10,000	0	0.0
517 162 52701 Consultants	161,751	168,922	194,155	177,815	194,155	114,805	194,155	0	0.0
517 162 527** Professional Fees	161,751	168,922	194,155	177,815	194,155	114,805	194,155	0	0.0
517 162 52902 Registrations Fees	3,363	1,544	8,000	5,383	8,000	4,690	8,000	0	0.0
517 162 52904 Workshop/Seminars-Training	896	29,607	30,000	5,148	30,000	53,475	30,000	0	0.0
517 162 52905 Memberships	2,958	3,209	4,000	3,989	4,000	0	4,000	0	0.0
517 162 529** Memberships and Reg.	7,217	34,360	42,000	14,520	42,000	58,165	42,000	0	0.0
517 162 53201 Stationery And Supplies	1,138	1,086	500	540	500	412	500	0	0.0
517 162 532** Office and Gen. Supplies	1,138	1,086	500	540	500	412	500	0	0.0
517 162 53302 Clothing Allowance - Pd To Vdr	0	0	575	0	575	250	575	0	0.0
517 162 533** Wearing Apparel and Safety	0	0	575	0	575	250	575	0	0.0
517 162 53403 Food	283	318	250	398	250	138	250	0	0.0
517 162 53407 Trophies/Awards/Gifts	0	0	800	353	800	0	800	0	0.0
517 162 53408 Misc Supplies Or Parts	0	0	0	247	0	146	0	0	0.0
517 162 534** Misc. Mat., Supp., and Parts	283	318	1,050	998	1,050	284	1,050	0	0.0
517 162 54101 Furn Fix & Office Equipment	520	245	1,000	703	1,000	878	1,000	0	0.0
517 162 541** Equipment	520	245	1,000	703	1,000	878	1,000	0	0.0
517 162 Acct Group Total: MS&E	172,667	206,340	250,280	197,060	250,280	186,820	250,280	0	0.0
517 162 55123 General Liability	213	218	223	223	229	114	235	6	2.6
517 162 55125 Workers Compensation Costs	597	617	656	656	683	342	714	31	4.5
517 162 551** Int. Serv. Chargebck.	810	835	879	879	912	456	949	37	4.1
517 162 Acct Group Total: Internal Services	810	835	879	879	912	456	949	37	4.1
517 162 58111 Medical Costs	13,608,235	12,603,450	13,899,012	14,319,073	15,198,343	9,176,015	16,292,177	1,093,834	7.2
517 162 58115 Claims Expense - Actuarial Adj	279,000	(95,000)	0	232,000	0	0	0	0	0.0
517 162 58116 Prescription Costs	3,379,960	3,634,763	3,633,193	4,398,090	4,048,247	2,553,532	4,302,851	254,604	6.3
517 162 58117 Dental Costs	1,157,249	1,067,695	1,371,903	1,036,385	1,371,903	1,048,149	1,501,561	129,658	9.5
517 162 58118 Employee Assistance Programs	25,020	24,589	30,000	24,494	27,500	18,371	27,500	0	0.0
517 162 58119 Life Insurance Premiums	133,676	129,356	218,754	130,471	218,754	89,193	218,754	0	0.0
517 162 58120 Long-Term Disability	92,353	92,359	146,535	93,108	130,726	56,069	120,000	(10,726)	-8.2
517 162 58122 Medical Stop Loss Insurance	1,175,430	1,640,301	1,689,764	1,549,590	1,752,823	1,059,902	1,998,281	245,458	14.0
517 162 58123 Vision Costs/Unum	129,650	126,239	140,000	117,619	140,000	89,301	140,000	0	0.0
517 162 58124 Employer Funded Hra	130,115	136,246	225,000	149,724	225,000	124,122	225,000	0	0.0
517 162 58125 Dental Admin Fees	52,510	55,468	57,839	55,966	57,839	38,598	57,839	0	0.0
517 162 58127 Medical Admin. Fees	334,141	419,960	521,664	567,139	521,664	381,786	560,000	38,336	7.3
517 162 58128 Aca Fees	6,650	7,294	7,300	7,656	8,100	1,649	8,400	300	3.7
517 162 58129 Telehealth	33,634	30,548	45,000	30,759	45,000	19,579	45,000	0	0.0
517 162 58131 Employee Purchased Ins - W/H	(246,299)	(252,429)	(250,000)	(248,577)	(250,000)	0	(250,000)	0	0.0
517 162 58132 Employee Purchased Ins - Cost	246,299	252,429	250,000	248,577	250,000	163,682	250,000	0	0.0
517 162 581** Self Insurance Costs	20,537,623	19,873,268	21,985,964	22,712,074	23,745,899	14,819,948	25,497,363	1,751,464	7.4

Fund 517 - Health and Welfare Dept. 162 - Human Resources / Risk Management

Fund / Div / Char / Account			FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
517	162	<i>Acct Group Total: Other / Special Purpose</i>	20,537,623	19,873,268	21,985,964	22,712,074	23,745,899	14,819,948	25,497,363	1,751,464	7.4
517	162	5**** <i>Risk Management - Division Total</i>	21,134,293	20,445,688	22,768,216	23,368,322	24,537,198	15,306,651	26,302,502	1,765,304	7.2
517	16*	5**** <i>Human Resources - Health and Welfare Fund Total</i>	21,134,293	20,445,688	22,768,216	23,368,322	24,537,198	15,306,651	26,302,502	1,765,304	7.2
***	16*	5**** <i>Human Resources - Department Total, All Funds</i>	31,570,658	35,918,600	36,674,146	40,907,951	38,839,852	23,801,982	42,112,299	3,272,447	8.4