

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

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 160 51101 Regular Salaries	177,952	189,306	266,537	262,537	267,638	210,200	297,975	30,337	11.3
101 160 51107 Sick Leave Bonus	300	500	0	900	0	600	0	0	0.0
101 160 511** Salaries and Wages	178,252	189,806	266,537	263,437	267,638	210,800	297,975	30,337	11.3
101 160 51501 Pension Contribution	51,355	55,205	57,292	40,171	36,570	27,979	42,540	5,970	16.3
101 160 51502 Social Security	13,614	13,815	15,959	16,212	16,120	12,609	17,976	1,856	11.5
101 160 51503 Medicare Tax	2,507	2,645	3,733	3,660	3,769	2,949	4,203	434	11.5
101 160 51504 Hospitalization	45,337	42,904	63,406	57,946	54,432	38,876	53,415	(1,017)	-1.9
101 160 51505 Life Insurance	587	665	852	811	852	762	852	0	0.0
101 160 51508 Pension Healthcare	9,324	10,196	15,098	15,264	15,950	10,961	16,084	134	0.8
101 160 51514 State Pension Plan-Genbiweekly	0	981	4,601	7,850	8,088	6,513	9,009	921	11.4
101 160 515** Employee Benefits	122,724	126,411	160,941	141,914	135,781	100,649	144,079	8,298	6.1
101 160 Acct Group Total: Personal Services	300,976	316,217	427,478	405,351	403,419	311,449	442,054	38,635	9.6
101 160 52302 Travel And Subsistence	0	7,264	2,000	3,391	4,000	555	4,000	0	0.0
101 160 523** Transportation	0	7,264	2,000	3,391	4,000	555	4,000	0	0.0
101 160 52604 Rep To Mech Office Equipment	486	535	650	0	650	0	650	0	0.0
101 160 526** Contracted Maintenance	486	535	650	0	650	0	650	0	0.0
101 160 52901 Subscriptions/Books	0	0	500	336	500	0	500	0	0.0
101 160 52902 Registrations Fees	(79)	1,368	3,000	2,419	3,000	968	3,000	0	0.0
101 160 52904 Workshop/Seminars-Training	149	0	0	54	0	0	0	0	0.0
101 160 52905 Memberships	678	419	500	403	1,000	0	1,000	0	0.0
101 160 52906 Tuitution Reimbursement	2,000	6,000	10,000	8,000	10,000	4,000	10,000	0	0.0
101 160 529** Memberships and Reg.	2,748	7,787	14,000	11,212	14,500	4,968	14,500	0	0.0
101 160 53108 Miscellaneous Charges-N.O.C	1,081	1,930	3,000	2,349	2,000	876	2,000	0	0.0
101 160 531** Miscellaneous Services	1,081	1,930	3,000	2,349	2,000	876	2,000	0	0.0
101 160 53201 Stationery And Supplies	0	376	1,500	1,743	1,500	592	1,500	0	0.0
101 160 532** Office and Gen. Supplies	0	376	1,500	1,743	1,500	592	1,500	0	0.0
101 160 53303 Wearing App & Safety Supplies	474	485	500	0	500	0	500	0	0.0
101 160 533** Wearing Apparel and Safety	474	485	500	0	500	0	500	0	0.0
101 160 53403 Food	220	384	3,000	4,223	3,000	1,372	3,000	0	0.0
101 160 53407 Trophies/Awards/Gifts	768	1,258	3,000	1,514	3,000	1,763	3,000	0	0.0
101 160 534** Misc. Mat., Supp., and Parts	988	1,642	6,000	5,737	6,000	3,135	6,000	0	0.0
101 160 Acct Group Total: MS&E	5,777	20,019	27,650	24,432	29,150	10,126	29,150	0	0.0
101 160 55108 Motor Vehicle Costs	2,175	2,515	4,623	2,462	5,004	1,616	5,422	418	8.4
101 160 55123 General Liability	848	1,418	672	992	689	0	706	17	2.5
101 160 55125 Workers Compensation Costs	1,512	1,446	1,277	1,418	1,319	0	1,403	84	6.4
101 160 551** Int. Serv. Chargebck.	4,535	5,379	6,572	4,872	7,012	1,616	7,531	519	7.4
101 160 Acct Group Total: Internal Services	4,535	5,379	6,572	4,872	7,012	1,616	7,531	519	7.4
101 160 5**** Administration - Division Total	311,288	341,615	461,700	434,655	439,581	323,191	478,735	39,154	8.9

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

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	161	51101	Regular Salaries	347,190	365,696	406,667	407,576	424,646	317,382	536,538	111,892	26.3
101	161	51102	Temporary Salaries	0	0	12,000	0	12,000	0	12,000	0	0.0
101	161	51107	Sick Leave Bonus	0	100	600	0	600	0	600	0	0.0
101	161	51108	Overtime	0	975	1,000	67	1,000	95	1,000	0	0.0
101	161	51117	Meal Allowance	170	43	102	43	102	9	102	0	0.0
101	161	511**	Salaries and Wages	347,360	366,814	420,369	407,686	438,348	317,486	550,240	111,892	25.5
101	161	51501	Pension Contribution	81,970	57,808	52,980	55,538	50,059	34,799	57,462	7,403	14.8
101	161	51502	Social Security	21,596	21,854	25,329	24,076	26,441	18,751	33,185	6,744	25.5
101	161	51503	Medicare Tax	4,909	5,111	5,924	5,616	6,184	4,385	7,763	1,579	25.5
101	161	51504	Hospitalization	75,238	74,638	85,781	89,637	86,557	62,945	97,840	11,283	13.0
101	161	51505	Life Insurance	1,245	1,247	1,200	1,158	1,200	1,253	1,440	240	20.0
101	161	51508	Pension Healthcare	18,280	19,993	21,265	21,498	22,465	15,985	27,186	4,721	21.0
101	161	51514	State Pension Plan-Genbiweekly	3,767	12,553	13,145	13,051	13,918	10,918	19,809	5,891	42.3
101	161	515**	Employee Benefits	207,005	193,204	205,624	210,574	206,824	149,036	244,685	37,861	18.3
101	161	51902	Attrition	0	0	(7,642)	0	(7,892)	0	(8,393)	(501)	6.3
101	161	519**	Personal Services Adjst.	0	0	(7,642)	0	(7,892)	0	(8,393)	(501)	6.3
101	161		Acct Group Total: Personal Services	554,365	560,018	618,351	618,260	637,280	466,522	786,532	149,252	23.4
101	161	52101	Printing	0	0	175	315	175	0	210	35	20.0
101	161	52102	Advertising	4,698	0	10,000	1,801	22,000	10,467	77,150	55,150	250.7
101	161	521**	Printing and Advert.	4,698	0	10,175	2,116	22,175	10,467	77,360	55,185	248.9
101	161	52203	Postage-Direct Charge	0	68	200	41	200	0	200	0	0.0
101	161	522**	Communications and Util.	0	68	200	41	200	0	200	0	0.0
101	161	52302	Travel And Substinance	0	4,187	5,000	3,646	5,000	0	6,000	1,000	20.0
101	161	523**	Transportation	0	4,187	5,000	3,646	5,000	0	6,000	1,000	20.0
101	161	52701	Consultants	0	0	50,000	38,051	0	0	10,000	10,000	100.0
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	0	1,200	0	1,200	0	0.0
101	161	527**	Professional Fees	0	0	56,200	38,051	6,200	0	16,200	10,000	161.3
101	161	52806	Fees-N.O.C	3,299	2,187	4,589	3,240	4,589	0	5,589	1,000	21.8
101	161	528**	Other Fees	3,299	2,187	4,589	3,240	4,589	0	5,589	1,000	21.8
101	161	52901	Subscriptions/Books	0	0	687	0	0	0	1,139	1,139	100.0
101	161	52902	Registrations Fees	0	2,934	1,900	1,698	3,750	319	4,500	750	20.0
101	161	52904	Workshop/Seminars-Training	28,430	24,312	50,000	23,301	82,000	11,224	91,000	9,000	11.0
101	161	52905	Memberships	219	419	1,939	1,115	2,000	1,440	2,400	400	20.0
101	161	52906	Tuition Reimbursement	0	0	0	(1,000)	0	1,000	0	0	0.0
101	161	529**	Memberships and Reg.	28,649	27,665	54,526	25,114	87,750	13,983	99,039	11,289	12.9
101	161	53201	Stationery And Supplies	778	2,400	3,000	816	3,000	538	3,500	500	16.7
101	161	53202	Photo & Repro Supplies	120	1,310	3,000	1,615	3,000	2,784	3,000	0	0.0
101	161	532**	Office and Gen. Supplies	898	3,710	6,000	2,431	6,000	3,322	6,500	500	8.3
101	161	53303	Wearing App & Safety Supplies	0	218	300	292	300	0	400	100	33.3
101	161	533**	Wearing Apparel and Safety	0	218	300	292	300	0	400	100	33.3
101	161	53403	Food	3,643	7,634	10,000	7,734	13,000	1,290	19,400	6,400	49.2
101	161	53407	Trophies/Awards/Gifts	12,924	22,186	17,500	17,301	20,000	1,417	20,000	0	0.0
101	161	534**	Misc. Mat., Supp., and Parts	16,567	29,820	27,500	25,035	33,000	2,707	39,400	6,400	19.4
101	161	54101	Furn Fix & Office Equipment	2,233	1,909	3,000	2,138	0	0	0	0	0.0
101	161	541**	Equipment	2,233	1,909	3,000	2,138	0	0	0	0	0.0
101	161		Acct Group Total: MS&E	56,344	69,764	167,490	102,104	165,214	30,479	250,688	85,474	51.7
101	161	55123	General Liability	1,194	1,998	947	1,398	971	0	995	24	2.5
101	161	55125	Workers Compensation Costs	2,128	2,035	1,797	1,995	1,856	0	1,974	118	6.4
101	161	551**	Int. Serv. Chargebck.	3,322	4,033	2,744	3,393	2,827	0	2,969	142	5.0
101	161		Acct Group Total: Internal Services	3,322	4,033	2,744	3,393	2,827	0	2,969	142	5.0
101	161	55601	Bond - Principal Payments	5,073	21,420	27,075	27,075	24,807	24,807	25,965	1,158	4.7
101	161	55602	Bond - Interest Payments	12,464	12,673	11,469	11,469	10,284	6,773	9,180	(1,104)	-10.7
101	161	556**	Debt Service	17,537	34,093	38,544	38,544	35,091	31,580	35,145	54	0.2
101	161		Acct Group Total: Debt Service	17,537	34,093	38,544	38,544	35,091	31,580	35,145	54	0.2
101	161	5****	Human Resources and Services - Division Total	631,568	667,908	827,129	762,301	840,412	528,581	1,075,334	234,922	28.0

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

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	163	51101	Regular Salaries	0	0	0	0	0	346	0	0	0.0
101	163	511**	Salaries and Wages	0	0	0	0	0	346	0	0	0.0
101	163	51502	Social Security	0	0	0	0	0	20	0	0	0.0
101	163	51503	Medicare Tax	0	0	0	0	0	5	0	0	0.0
101	163	51504	Hospitalization	0	0	0	0	0	87	0	0	0.0
101	163	51508	Pension Healthcare	0	0	0	0	0	17	0	0	0.0
101	163	51514	State Pension Plan-Genbiweekly	0	0	0	0	0	19	0	0	0.0
101	163	515**	Employee Benefits	0	0	0	0	0	148	0	0	0.0
101	163		Acct Group Total: Personal Services	0	0	0	0	0	494	0	0	0.0
101	163	5****	Payroll - Division Total	0	0	0	0	0	494	0	0	0.0

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

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	164	51101	Regular Salaries	184,716	180,063	253,499	186,013	264,628	98,137	210,813	(53,815)	-20.3
101	164	511**	Salaries and Wages	184,716	180,063	253,499	186,013	264,628	98,137	210,813	(53,815)	-20.3
101	164	51502	Social Security	11,506	10,738	15,240	11,059	15,809	5,680	12,636	(3,173)	-20.1
101	164	51503	Medicare Tax	2,601	2,511	3,565	2,586	3,696	1,328	2,954	(742)	-20.1
101	164	51504	Hospitalization	41,548	30,357	51,883	32,489	63,874	18,196	43,495	(20,379)	-31.9
101	164	51505	Life Insurance	625	631	852	718	852	439	612	(240)	-28.2
101	164	51508	Pension Healthcare	12,980	14,194	15,098	15,264	15,950	5,362	11,553	(4,397)	-27.6
101	164	51514	State Pension Plan-Genbiweekly	13,037	12,100	14,071	10,325	14,793	5,486	12,016	(2,777)	-18.8
101	164	515**	Employee Benefits	82,297	70,531	100,709	72,441	114,974	36,491	83,266	(31,708)	-27.6
101	164		Acct Group Total: Personal Services	267,013	250,594	354,208	258,454	379,602	134,628	294,079	(85,523)	-22.5
101	164	52302	Travel And Subsistence	0	622	895	0	8,800	0	8,800	0	0.0
101	164	523**	Transportation	0	622	895	0	8,800	0	8,800	0	0.0
101	164	52704	Legal	4,180	11,373	13,875	10,039	13,800	975	13,800	0	0.0
101	164	527**	Professional Fees	4,180	11,373	13,875	10,039	13,800	975	13,800	0	0.0
101	164	52901	Subscriptions/Books	1,597	2,290	3,220	1,825	3,220	2,363	3,220	0	0.0
101	164	52902	Registrations Fees	380	917	7,336	676	5,500	0	5,500	0	0.0
101	164	52904	Workshop/Seminars-Training	3,754	1,199	23,000	30,916	85,000	24,114	60,000	(25,000)	-29.4
101	164	52905	Memberships	645	657	0	0	0	0	0	0	0.0
101	164	529**	Memberships and Reg.	6,376	5,063	33,556	33,417	93,720	26,477	68,720	(25,000)	-26.7
101	164	53108	Miscellaneous Charges-N.O.C	23,705	0	25,000	31,943	25,000	14,360	30,000	5,000	20.0
101	164	531**	Miscellaneous Services	23,705	0	25,000	31,943	25,000	14,360	30,000	5,000	20.0
101	164	53201	Stationery And Supplies	118	0	0	0	0	0	0	0	0.0
101	164	532**	Office and Gen. Supplies	118	0	0	0	0	0	0	0	0.0
101	164	53303	Wearing App & Safety Supplies	497	0	0	0	0	0	0	0	0.0
101	164	533**	Wearing Apparel and Safety	497	0	0	0	0	0	0	0	0.0
101	164		Acct Group Total: MS&E	34,876	17,058	73,326	75,399	141,320	41,812	121,320	(20,000)	-14.2
101	164	55123	General Liability	596	997	473	698	485	0	497	12	2.5
101	164	55125	Workers Compensation Costs	1,064	1,018	899	998	928	0	987	59	6.4
101	164	551**	Int. Serv. Chargebck.	1,660	2,015	1,372	1,696	1,413	0	1,484	71	5.0
101	164		Acct Group Total: Internal Services	1,660	2,015	1,372	1,696	1,413	0	1,484	71	5.0
101	164	5****	Compliance - Division Total	303,549	269,667	428,906	335,549	522,335	176,440	416,883	(105,452)	-20.2

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

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 165 51101 Regular Salaries	149,543	248,535	311,801	304,732	323,993	227,219	429,044	105,051	32.4
101 165 51102 Temporary Salaries	75,335	9,883	0	0	0	8,063	7,800	7,800	100.0
101 165 51103 Acting Out Of Classification	0	0	300	0	2,000	0	2,000	0	0.0
101 165 51108 Overtime	0	0	1,000	0	1,000	7,424	1,000	0	0.0
101 165 51117 Meal Allowance	94	34	43	51	100	19	100	0	0.0
101 165 51125 Health Cash Back	0	0	1,080	0	0	0	0	0	0.0
101 165 511** Salaries and Wages	224,972	258,452	314,224	304,783	327,093	242,725	439,944	112,851	34.5
101 165 51501 Pension Contribution	17,888	21,680	21,832	22,719	19,294	13,464	23,446	4,152	21.5
101 165 51502 Social Security	13,997	15,553	18,886	18,367	19,851	14,746	26,723	6,872	34.6
101 165 51503 Medicare Tax	3,198	3,637	4,417	4,295	4,643	3,449	6,250	1,607	34.6
101 165 51504 Hospitalization	28,002	47,051	69,730	49,668	48,027	29,339	58,911	10,884	22.7
101 165 51505 Life Insurance	586	988	1,080	1,271	1,080	1,176	1,200	120	11.1
101 165 51508 Pension Healthcare	20,108	21,992	19,138	19,348	20,218	12,399	22,655	2,437	12.1
101 165 51514 State Pension Plan-Genbiweekly	5,977	11,965	13,481	12,996	14,102	10,319	20,060	5,958	42.2
101 165 515** Employee Benefits	89,756	122,866	148,564	128,664	127,215	84,892	159,245	32,030	25.2
101 165 Acct Group Total: Personal Services	314,728	381,318	462,788	433,447	454,308	327,617	599,189	144,881	31.9
101 165 52302 Travel And Subsistance	0	0	4,000	1,755	6,000	0	6,000	0	0.0
101 165 523** Transportation	0	0	4,000	1,755	6,000	0	6,000	0	0.0
101 165 52701 Consultants	0	0	50,000	80,000	34,500	0	34,500	0	0.0
101 165 52712 Temporary Agencies	0	31,175	5,000	34,922	5,000	0	5,000	0	0.0
101 165 527** Professional Fees	0	31,175	55,000	114,922	39,500	0	39,500	0	0.0
101 165 52901 Subscriptions/Books	0	0	500	0	1,187	0	1,000	(187)	-15.8
101 165 52902 Registrations Fees	0	0	2,000	1,070	4,000	0	5,000	1,000	25.0
101 165 52905 Memberships	0	0	1,000	0	1,000	893	2,000	1,000	100.0
101 165 529** Memberships and Reg.	0	0	3,500	1,070	6,187	893	8,000	1,813	29.3
101 165 53108 Miscellaneous Charges-N.O.C	0	35,663	93,115	39,012	327,200	24,810	25,000	(302,200)	-92.4
101 165 531** Miscellaneous Services	0	35,663	93,115	39,012	327,200	24,810	25,000	(302,200)	-92.4
101 165 53201 Stationery And Supplies	429	116	500	474	1,000	29	1,000	0	0.0
101 165 532** Office and Gen. Supplies	429	116	500	474	1,000	29	1,000	0	0.0
101 165 53303 Wearing App & Safety Supplies	0	0	300	0	1,000	0	1,000	0	0.0
101 165 533** Wearing Apparel and Safety	0	0	300	0	1,000	0	1,000	0	0.0
101 165 54101 Furn Fix & Office Equipment	965	1,728	2,500	1,211	2,000	2,168	1,000	(1,000)	-50.0
101 165 541** Equipment	965	1,728	2,500	1,211	2,000	2,168	1,000	(1,000)	-50.0
101 165 Acct Group Total: MS&E	1,394	68,682	158,915	158,444	382,887	27,900	81,500	(301,387)	-78.7
101 165 55123 General Liability	597	999	474	700	486	0	498	12	2.5
101 165 55125 Workers Compensation Costs	1,064	1,018	899	998	928	0	987	59	6.4
101 165 551** Int. Serv. Chargebck.	1,661	2,017	1,373	1,698	1,414	0	1,485	71	5.0
101 165 Acct Group Total: Internal Services	1,661	2,017	1,373	1,698	1,414	0	1,485	71	5.0
101 165 5**** Classification & Compensation - Division Total	317,783	452,017	623,076	593,589	838,609	355,517	682,174	(156,435)	-18.7
101 16* 5**** Human Resources - General Fund Total	1,564,188	1,731,207	2,340,811	2,126,094	2,640,937	1,384,223	2,653,126	12,189	0.5

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

Fund / Div / Char / Account	FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
514 162 51101 Regular Salaries	103,903	100,472	103,881	107,828	108,909	77,922	121,883	12,974	11.9
514 162 51102 Temporary Salaries	28,838	28,003	45,120	28,096	45,115	19,457	45,115	0	0.0
514 162 511** Salaries and Wages	132,741	128,475	149,001	135,924	154,024	97,379	166,998	12,974	8.4
514 162 51201 Accrued Sick/Vacation Adj'Mt	3,442	46,149	0	(38,083)	0	0	0	0	0.0
514 162 512** Compensated Absences	3,442	46,149	0	(38,083)	0	0	0	0	0.0
514 162 51501 Pension Contribution	27,066	25,908	27,299	27,956	28,359	20,615	30,711	2,352	8.3
514 162 51502 Social Security	8,046	7,796	9,123	8,557	9,429	10,157	10,207	778	8.3
514 162 51503 Medicare Tax	1,882	1,823	2,133	2,121	2,206	2,713	2,388	182	8.3
514 162 51504 Hospitalization	15,232	12,839	13,525	13,395	13,944	9,549	13,693	(251)	-1.8
514 162 51505 Life Insurance	321	309	312	298	312	304	312	0	0.0
514 162 51508 Pension Healthcare	4,889	5,022	5,529	5,041	5,841	3,683	5,891	50	0.9
514 162 51510 State Pension Plan-Gen Weekly	0	0	0	0	0	671	0	0	0.0
514 162 51514 State Pension Plan-Genbiweekly	1,164	995	909	1,012	1,023	5,138	1,189	166	16.2
514 162 515** Employee Benefits	58,600	54,692	58,830	58,380	61,114	52,830	64,391	3,277	5.4
514 162 51902 Attrition	0	0	(1,249)	0	(1,290)	0	(1,372)	(82)	6.4
514 162 519** Personal Services Adjst.	0	0	(1,249)	0	(1,290)	0	(1,372)	(82)	6.4
514 162 Acct Group Total: Personal Services	194,783	229,316	206,582	156,221	213,848	150,209	230,017	16,169	7.6
514 162 52302 Travel And Substantance	536	4,611	4,540	4,315	4,540	381	4,540	0	0.0
514 162 523** Transportation	536	4,611	4,540	4,315	4,540	381	4,540	0	0.0
514 162 52401 Fire	227,776	238,642	299,102	332,136	412,452	413,976	520,838	108,386	26.3
514 162 52402 Liability	724,916	880,227	1,053,524	995,205	1,201,231	1,088,335	1,281,408	80,177	6.7
514 162 52406 Insurance Claims	527,571	2,140,469	1,546,344	859,282	1,605,650	623,416	1,762,695	157,045	9.8
514 162 524062 Insurance Claims-Legal Defense	427,393	443,858	800,000	508,695	795,000	602,513	1,045,500	250,500	31.5
514 162 524064 Insurance Claims - Mot Veh Fnd	283,384	262,109	90,000	165,463	90,000	40,634	90,000	0	0.0
514 162 524066 Insurance Claims-Risk Control	60,100	63,100	83,500	68,472	89,635	71,900	94,000	4,365	4.9
514 162 524081 Salary - Claimant	27,687	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	2,280,938	4,058,116	3,902,181	2,958,964	4,223,679	2,860,582	4,824,152	600,473	14.2
514 162 52701 Consultants	179,450	174,686	219,460	204,505	224,400	171,184	229,460	5,060	2.3
514 162 52711 Background Investigation	7,271	7,947	17,000	32,625	17,000	8,456	17,000	0	0.0
514 162 527** Professional Fees	186,721	182,633	236,460	237,130	241,400	179,640	246,460	5,060	2.1
514 162 52901 Subscriptions/Books	0	0	85	78	85	0	0	(85)	-100.0
514 162 52902 Registrations Fees	1,170	1,548	2,440	2,530	2,500	(445)	2,930	430	17.2
514 162 52905 Memberships	385	385	445	425	475	385	550	75	15.8
514 162 529** Memberships and Reg.	1,555	1,933	2,970	3,033	3,060	(60)	3,480	420	13.7
514 162 53201 Stationery And Supplies	2,777	2,499	2,500	2,709	2,500	2,338	2,500	0	0.0
514 162 532** Office and Gen. Supplies	2,777	2,499	2,500	2,709	2,500	2,338	2,500	0	0.0
514 162 Acct Group Total: MS&E	2,472,527	4,249,792	4,148,651	3,206,151	4,475,179	3,042,881	5,081,132	605,953	13.5
514 162 55108 Motor Vehicle Costs	19,218	8,012	6,547	13,895	7,086	4,602	7,678	592	8.4
514 162 55123 General Liability	638	654	670	670	687	0	704	17	2.5
514 162 55125 Workers Compensation Costs	520	535	554	554	572	0	608	36	6.3
514 162 551** Int. Serv. Chargebck.	20,376	9,201	7,771	15,119	8,345	4,602	8,990	645	7.7
514 162 Acct Group Total: Internal Services	20,376	9,201	7,771	15,119	8,345	4,602	8,990	645	7.7
514 162 58115 Claims Expense - Actuarial Adj	455,593	317,497	0	529,735	0	0	0	0	0.0
514 162 581** Self Insurance Costs	455,593	317,497	0	529,735	0	0	0	0	0.0
514 162 Acct Group Total: Other / Special Purpose	455,593	317,497	0	529,735	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	3,143,279	4,805,806	4,375,558	3,907,226	4,709,926	3,197,692	5,332,693	622,767	13.2
514 16* 5**** Human Resources - Risk Management Fund Total	3,143,279	4,805,806	4,375,558	3,907,226	4,709,926	3,197,692	5,332,693	622,767	13.2

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

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
515	162	51101	Regular Salaries	279,551	270,620	306,493	324,466	333,898	235,162	364,459	30,561	9.2
515	162	51102	Temporary Salaries	39,955	28,004	33,950	29,934	35,290	26,416	37,360	2,070	5.9
515	162	51103	Acting Out Of Classification	409	4,301	1,500	0	0	0	0	0	0.0
515	162	51108	Overtime	2,469	2,309	4,840	1,936	4,840	448	5,445	605	12.5
515	162	51117	Meal Allowance	111	0	200	79	200	0	200	0	0.0
515	162	51125	Health Cash Back	0	1,080	0	1,925	2,160	706	2,160	0	0.0
515	162	511**	Salaries and Wages	322,495	306,314	346,983	358,340	376,388	262,732	409,624	33,236	8.8
515	162	51201	Accrued Sick/Vacation Adj'Mt	(3,763)	44,260	0	(35,747)	0	0	0	0	0.0
515	162	512**	Compensated Absences	(3,763)	44,260	0	(35,747)	0	0	0	0	0.0
515	162	51501	Pension Contribution	59,192	51,205	53,153	56,155	50,335	36,282	61,146	10,811	21.5
515	162	51502	Social Security	19,250	18,118	20,886	21,251	22,874	15,736	24,888	2,014	8.8
515	162	51503	Medicare Tax	4,502	4,237	4,884	4,970	5,351	3,680	5,822	471	8.8
515	162	51504	Hospitalization	69,885	60,203	72,447	61,410	54,446	44,318	53,531	(915)	-1.7
515	162	51505	Life Insurance	975	1,004	1,032	980	1,032	980	1,032	0	0.0
515	162	51508	Pension Healthcare	14,135	15,117	18,288	16,725	19,320	12,384	19,484	164	0.8
515	162	51514	State Pension Plan-Genbiweekly	4,610	7,275	7,556	8,184	8,523	5,822	9,432	909	10.7
515	162	515**	Employee Benefits	172,549	157,159	178,246	169,675	161,881	119,202	175,335	13,454	8.3
515	162		Acct Group Total: Personal Services	491,281	507,733	525,229	492,268	538,269	381,934	584,959	46,690	8.7
515	162	52101	Printing	0	414	340	128	300	54	300	0	0.0
515	162	52102	Advertising	0	0	320	0	300	0	300	0	0.0
515	162	521**	Printing and Advert.	0	414	660	128	600	54	600	0	0.0
515	162	52302	Travel And Subsistance	0	2,463	8,800	2,567	8,800	516	8,800	0	0.0
515	162	523**	Transportation	0	2,463	8,800	2,567	8,800	516	8,800	0	0.0
515	162	52402	Liability	179,682	186,520	400,000	188,329	400,000	243,485	400,000	0	0.0
515	162	52403	Surety Bonds	15,000	15,000	17,250	0	17,250	15,010	17,250	0	0.0
515	162	52406	Insurance Claims	0	0	0	0	0	4,688	0	0	0.0
515	162	52407	Unemployment Insurance	56,112	27,728	100,000	20,016	100,000	0	80,000	(20,000)	-20.0
515	162	524**	Insurance	250,794	229,248	517,250	208,345	517,250	263,183	497,250	(20,000)	-3.9
515	162	52504	Parking Fees	0	0	200	0	100	15	100	0	0.0
515	162	525**	Rentals	0	0	200	0	100	15	100	0	0.0
515	162	52602	Repairs To Equipment	1,764	335	1,000	545	1,000	715	1,000	0	0.0
515	162	52603	Rep To Bldgs And Structures	0	0	400	0	400	0	400	0	0.0
515	162	526**	Contracted Maintenance	1,764	335	1,400	545	1,400	715	1,400	0	0.0
515	162	52701	Consultants	220,845	189,900	223,000	229,836	272,000	174,535	277,250	5,250	1.9
515	162	52705	Medical	94,045	52,717	153,000	89,840	159,000	12,266	182,000	23,000	14.5
515	162	52712	Temporary Agencies	6,146	9,727	9,450	0	8,778	2,648	8,778	0	0.0
515	162	527**	Professional Fees	321,036	252,344	385,450	319,676	439,778	189,449	468,028	28,250	6.4
515	162	52901	Subscriptions/Books	0	742	4,500	3,304	4,500	623	6,500	2,000	44.4
515	162	52902	Registrations Fees	298	1,784	6,650	2,483	6,650	281	6,420	(230)	-3.5
515	162	52905	Memberships	690	924	1,300	764	1,500	0	1,500	0	0.0
515	162	529**	Memberships and Reg.	988	3,450	12,450	6,551	12,650	904	14,420	1,770	14.0
515	162	53201	Stationery And Supplies	1,500	1,691	2,000	1,318	2,000	294	2,000	0	0.0
515	162	53202	Photo & Repro Supplies	0	0	300	0	250	0	250	0	0.0
515	162	532**	Office and Gen. Supplies	1,500	1,691	2,300	1,318	2,250	294	2,250	0	0.0
515	162	53303	Wearing App & Safety Supplies	1,236	1,427	2,100	2,217	1,900	274	1,700	(200)	-10.5
515	162	533**	Wearing Apparel and Safety	1,236	1,427	2,100	2,217	1,900	274	1,700	(200)	-10.5
515	162	53403	Food	341	835	7,000	1,337	5,000	338	4,000	(1,000)	-20.0
515	162	53407	Trophies/Awards/Gifts	116	50	7,500	37	6,500	79	6,000	(500)	-7.7
515	162	53408	Misc Supplies Or Parts	13,799	17,142	18,600	13,048	21,624	8,887	22,840	1,216	5.6
515	162	534**	Misc. Mat., Supp., and Parts	14,256	18,027	33,100	14,422	33,124	9,304	32,840	(284)	-0.9
515	162	54101	Furn Fix & Office Equipment	1,790	1,206	1,600	2,126	2,300	0	2,300	0	0.0
515	162	541**	Equipment	1,790	1,206	1,600	2,126	2,300	0	2,300	0	0.0
515	162		Acct Group Total: MS&E	593,364	510,605	965,310	557,895	1,020,152	464,708	1,029,688	9,536	0.9
515	162	55101	Duplication And Reproduction	(270)	(9,720)	0	(93)	0	(457)	0	0	0.0
515	162	55123	General Liability	415	425	436	436	447	0	458	11	2.5
515	162	55125	Workers Compensation Costs	1,858	1,910	1,978	1,978	2,043	0	2,173	130	6.4
515	162	551**	Int. Serv. Chargebck.	2,003	(7,385)	2,414	2,321	2,490	(457)	2,631	141	5.7
515	162		Acct Group Total: Internal Services	2,003	(7,385)	2,414	2,321	2,490	(457)	2,631	141	5.7

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

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
515	162	57901	De State Self Insurer'S Tax	102,374	39,752	137,000	70,286	100,000	39,543	90,000	(10,000)	-10.0
515	162	579**	Workers' Compensation	102,374	39,752	137,000	70,286	100,000	39,543	90,000	(10,000)	-10.0
515	162	58111	Medical Costs	801,038	773,386	1,204,002	754,981	839,487	597,562	975,000	135,513	16.1
515	162	58112	W/C - Indemnity	2,472,539	2,375,456	2,020,466	1,858,208	2,455,305	1,082,872	2,810,000	354,695	14.4
515	162	58113	W/C - Voc. Rehab.	35,251	(1,670)	11,288	(5,561)	25,000	11,658	27,833	2,833	11.3
515	162	58114	W/C - Other Costs	601,964	447,073	776,751	450,514	496,060	340,028	605,000	108,940	22.0
515	162	58115	Claims Expense - Actuarial Adj	(464,159)	(211,233)	0	221,742	0	0	0	0	0.0
515	162	581**	Self Insurance Costs	3,446,633	3,383,012	4,012,507	3,279,884	3,815,852	2,032,120	4,417,833	601,981	15.8
515	162		Acct Group Total: Other / Special Purpose	3,549,007	3,422,764	4,149,507	3,350,170	3,915,852	2,071,663	4,507,833	591,981	15.1
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	4,636,046	4,434,108	5,642,460	4,403,045	5,476,763	2,917,848	6,125,111	648,348	11.8
515	16*	5****	Human Resources - Workers' Compensation Fund Total	4,636,046	4,434,108	5,642,460	4,403,045	5,476,763	2,917,848	6,125,111	648,348	11.8

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

Fund / Div / Char / Account				FY '21 Actual	FY '22 Actual	FY '23 Orig. Budget	FY '23 Actual	FY '24 Orig. Budget	FY '24 YTD Actual	FY '25 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
517	162	51101	Regular Salaries	285,807	288,871	306,030	314,971	325,991	167,660	368,606	42,615	13.1
517	162	51102	Temporary Salaries	0	0	12,000	7,763	18,000	5,003	18,000	0	0.0
517	162	51103	Acting Out Of Classification	255	0	0	3,876	2,500	1,240	2,500	0	0.0
517	162	51125	Health Cash Back	0	0	1,080	0	0	0	0	0	0.0
517	162	511**	Salaries and Wages	286,062	288,871	319,110	326,610	346,491	173,903	389,106	42,615	12.3
517	162	51201	Accrued Sick/Vacation Adj'Mt	6,591	24,080	0	(17,915)	0	0	0	0	0.0
517	162	512**	Compensated Absences	6,591	24,080	0	(17,915)	0	0	0	0	0.0
517	162	51501	Pension Contribution	6,055	5,901	6,315	6,787	6,782	5,388	7,587	805	11.9
517	162	51502	Social Security	17,171	17,209	19,484	22,057	21,082	12,468	23,504	2,422	11.5
517	162	51503	Medicare Tax	4,016	4,025	4,557	5,802	4,931	3,029	5,497	566	11.5
517	162	51504	Hospitalization	35,841	35,315	36,181	47,566	47,706	22,356	65,295	17,589	36.9
517	162	51505	Life Insurance	924	914	912	857	912	681	1,032	120	13.2
517	162	51508	Pension Healthcare	14,104	14,766	16,162	14,938	17,074	8,033	19,484	2,410	14.1
517	162	51514	State Pension Plan-Genbiweekly	18,809	18,085	15,920	16,491	17,011	8,479	19,588	2,577	15.1
517	162	515**	Employee Benefits	96,920	96,215	99,531	114,498	115,498	60,434	141,987	26,489	22.9
517	162		Acct Group Total: Personal Services	389,573	409,166	418,641	423,193	461,989	234,337	531,093	69,104	15.0
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	81	0	500	0	500	0	500	0	0.0
517	162	522**	Communications and Util.	81	0	500	0	500	0	500	0	0.0
517	162	52302	Travel And Subsistance	0	961	10,000	1,758	10,000	0	10,000	0	0.0
517	162	523**	Transportation	0	961	10,000	1,758	10,000	0	10,000	0	0.0
517	162	52701	Consultants	209,322	186,794	193,530	161,751	193,705	102,893	194,155	450	0.2
517	162	527**	Professional Fees	209,322	186,794	193,530	161,751	193,705	102,893	194,155	450	0.2
517	162	52902	Registrations Fees	0	960	8,000	3,363	8,000	534	8,000	0	0.0
517	162	52904	Workshop/Seminars-Training	(468)	20,509	30,000	896	30,000	31,318	30,000	0	0.0
517	162	52905	Memberships	1,284	1,558	1,925	2,958	4,000	2,575	4,000	0	0.0
517	162	529**	Memberships and Reg.	816	23,027	39,925	7,217	42,000	34,427	42,000	0	0.0
517	162	53201	Stationery And Supplies	126	0	1,000	1,138	500	180	500	0	0.0
517	162	532**	Office and Gen. Supplies	126	0	1,000	1,138	500	180	500	0	0.0
517	162	53302	Clothing Allowance - Pd To Vdr	0	346	600	0	750	0	575	(175)	-23.3
517	162	533**	Wearing Apparel and Safety	0	346	600	0	750	0	575	(175)	-23.3
517	162	53403	Food	134	87	150	283	250	233	250	0	0.0
517	162	53407	Trophies/Awards/Gifts	585	0	1,000	0	1,000	0	800	(200)	-20.0
517	162	534**	Misc. Mat., Supp., and Parts	719	87	1,150	283	1,250	233	1,050	(200)	-16.0
517	162	54101	Furn Fix & Office Equipment	5,339	380	1,250	520	1,250	0	1,000	(250)	-20.0
517	162	541**	Equipment	5,339	380	1,250	520	1,250	0	1,000	(250)	-20.0
517	162		Acct Group Total: MS&E	216,403	211,595	248,455	172,667	250,455	137,733	250,280	(175)	-0.1
517	162	55123	General Liability	203	208	213	213	218	0	223	5	2.3
517	162	55125	Workers Compensation Costs	560	576	597	597	617	0	656	39	6.3
517	162	551**	Int. Serv. Chargebck.	763	784	810	810	835	0	879	44	5.3
517	162		Acct Group Total: Internal Services	763	784	810	810	835	0	879	44	5.3
517	162	58111	Medical Costs	12,712,392	13,674,569	14,730,276	13,608,235	14,682,259	5,834,484	13,899,012	(783,247)	-5.3
517	162	58115	Claims Expense - Actuarial Adj	(28,000)	69,000	0	279,000	0	0	0	0	0.0
517	162	58116	Prescription Costs	2,377,881	2,275,901	2,948,452	3,379,960	2,912,201	2,111,270	3,633,193	720,992	24.8
517	162	58117	Dental Costs	1,105,205	776,558	1,171,048	1,157,249	1,371,903	978,014	1,371,903	0	0.0
517	162	58118	Employee Assistance Programs	26,648	25,011	25,406	25,020	27,500	18,465	30,000	2,500	9.1
517	162	58119	Life Insurance Premiums	141,622	152,704	218,704	133,676	218,754	86,392	218,754	0	0.0
517	162	58120	Long-Term Disability	100,533	99,532	146,535	92,353	146,535	61,645	146,535	0	0.0
517	162	58122	Medical Stop Loss Insurance	1,304,866	1,092,972	1,170,368	1,175,430	1,689,764	1,094,537	1,689,764	0	0.0
517	162	58123	Vision Costs/Unum	131,449	130,327	130,000	129,650	140,000	60,881	140,000	0	0.0
517	162	58124	Employer Funded Hra	105,099	125,296	85,000	130,115	225,000	97,584	225,000	0	0.0
517	162	58125	Dental Admin Fees	18,552	53,247	57,839	52,510	57,839	32,356	57,839	0	0.0
517	162	58127	Medical Admin. Fees	781,949	585,006	521,664	334,141	521,664	113,302	521,664	0	0.0
517	162	58128	Aca Fees	5,796	11,680	5,915	6,650	6,490	0	7,300	810	12.5
517	162	58129	Telehealth	0	11,489	64,922	33,634	45,000	15,850	45,000	0	0.0
517	162	58131	Employee Purchased Ins - W/H	(246,774)	(234,519)	(250,000)	(246,299)	(250,000)	0	(250,000)	0	0.0
517	162	58132	Employee Purchased Ins - Cost	246,774	234,519	250,000	246,299	250,000	167,163	250,000	0	0.0
517	162	581**	Self Insurance Costs	18,783,992	19,083,292	21,276,179	20,537,623	22,044,909	10,671,943	21,985,964	(58,945)	-0.3

