

Human Resources

Mission Statement

The Mission of the Department of Human Resources (HR) is to provide employment, benefits and wellness, risk management and organizational development services to the County, County departments and employees so they can have the resources they need to provide high quality services and achieve their strategic results.



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



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Human Resources Department (16)

Department Budget Summary by Fund

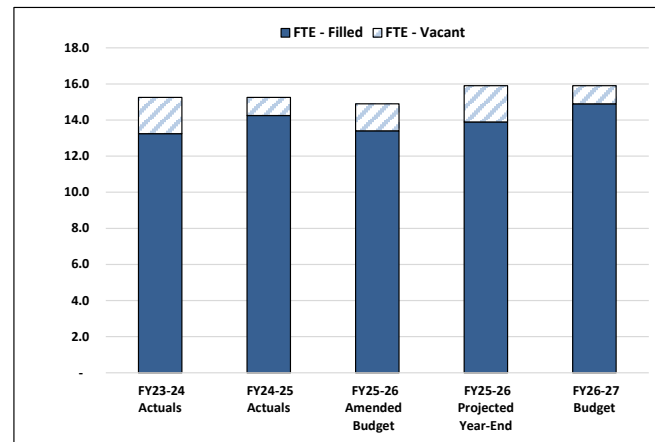
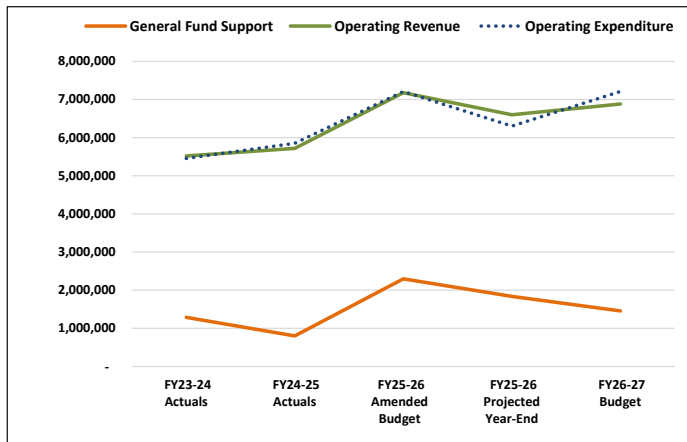
Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	Self-Insurance Fund (760)	Risk-Management Fund (761)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Administration	Director's Office	1,128,573			1,128,573	210,382	19%	4.7	4.7	-
	HR Information Systems	1,229,586			1,229,586	244,794	20%	5.5	5.5	-
Employee & Labor Relations Management	Employee & Labor Relations	938,335			938,335	159,578	17%	3.0	2.0	1.0
Workforce Design	Classification & Compensation	1,345,079			1,345,079	229,807	17%	6.0	6.0	-
	Recruitment & Selection	1,871,575			1,871,575	361,269	19%	8.8	7.8	1.0
	Employee Engagement & Dev	697,257			697,257	251,169	36%	2.5	2.5	-
Benefits, Wellness, Leave Management	Benefits Administration		5,378,652		5,378,652	-	0%	15.9	14.9	1.0
	Medical Insurance		46,821,525		46,821,525	-	0%	-	-	-
	Dental Insurance		4,859,787		4,859,787	-	0%	-	-	-
	Disability Insurance		2,392,355		2,392,355	-	0%	-	-	-
	EAP/Wellness		734,219		734,219	-	0%	-	-	-
	Deferred Compensation		5,950		5,950	-	0%	-	-	-
Risk & Safety Management	Risk Administration			2,354,866	2,354,866	-	0%	9.4	9.4	-
	Casualty/Liability			12,184,255	12,184,255	-	0%	-	-	-
	Workers' Compensation			4,259,849	4,259,849	-	0%	-	-	-
	Unemployment			597,652	597,652	-	0%	-	-	-
					-	-	-	-	-	-
TOTAL		7,210,405	60,192,488	19,396,622	86,799,515	1,456,999	2%	55.8	52.8	3.0
<i>FY25-26 Budget (Amended)</i>		7,208,026	63,264,021	18,724,064	89,196,111	2,298,576	3%	54.5	50.5	4.0
<i>\$ Increase (Decrease)</i>		2,379	(3,071,533)	672,558	(2,396,596)	(841,577)		-1.3	-2.3	1.0
<i>% Increase (Decrease)</i>		0%	-5%	4%	-3%	-37%		2%	4%	-25%

* General Fund Support is a subsidy, net of any other revenue received by the department.

** FY26-27 FTE: The figures align to each department's updated personnel counts.

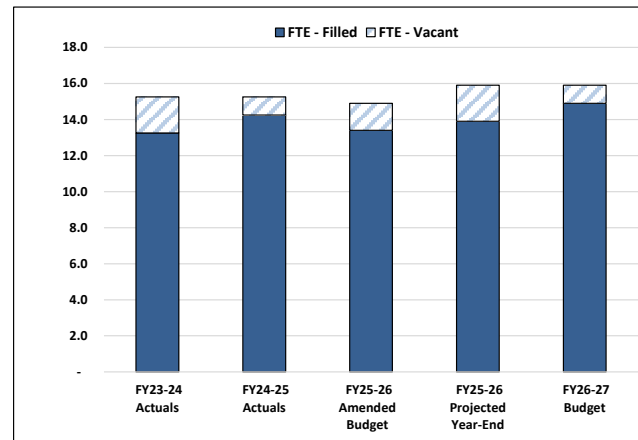
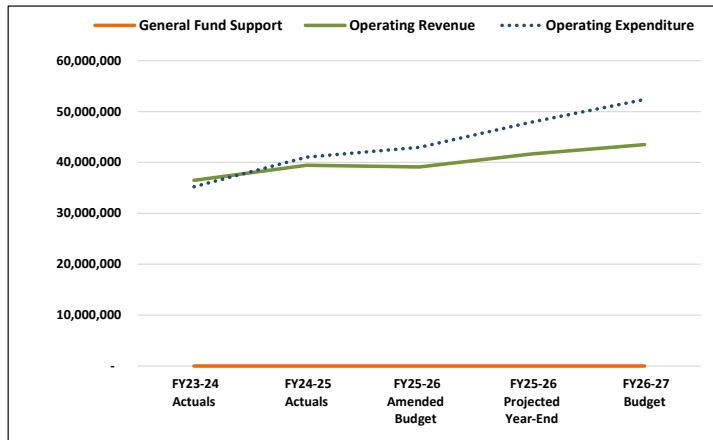
**16-Human Resources (HR) / 100-General Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
Beginning Fund Balance	100,000	164,352	29,144	29,144	328,007	298,863	1025%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	4,054,105	4,036,077	4,204,523	4,229,523	4,950,249	745,726	18%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	176,774	184,203	54,529	56,554	-	(54,529)	-100%
Other Interfund Transfers	-	696,590	621,254	477,166	475,150	(146,104)	-24%
General Fund Support	1,289,097	802,285	2,298,576	1,837,279	1,456,999	(841,577)	-37%
Operating Revenue	5,519,976	5,719,155	7,178,882	6,600,522	6,882,398	(296,484)	-4%
Total Revenue	5,619,976	5,883,507	7,208,026	6,629,666	7,210,405	2,379	0%
Personnel Services	4,830,311	5,154,101	5,750,706	5,448,705	6,189,673	438,967	8%
Materials and Services	625,312	700,262	1,457,319	852,954	1,020,732	(436,587)	-30%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	5,455,623	5,854,363	7,208,025	6,301,659	7,210,405	2,380	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	5,455,623	5,854,363	7,208,025	6,301,659	7,210,405	2,380	0%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	5,455,623	5,854,363	7,208,025	6,301,659	7,210,405	2,380	0%
Revenues Less Expenses	164,352	29,144	-	328,007	-		
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	31.0	31.0	35.2	30.5	30.5	-	
FTE - Filled	27.0	27.0	28.0	27.5	28.5	1.0	
FTE - Vacant	4.0	4.0	7.3	3.0	2.0	(1.0)	



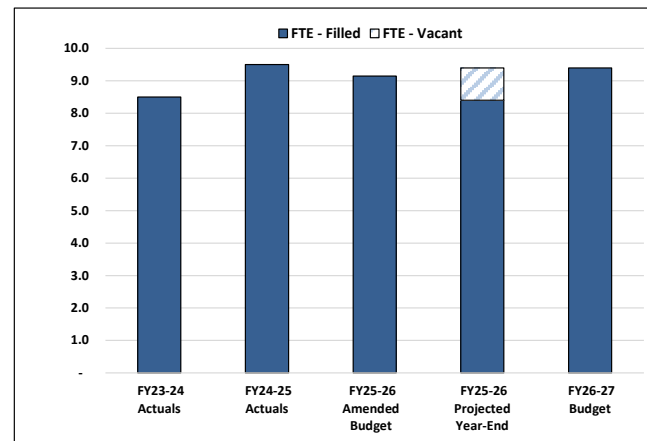
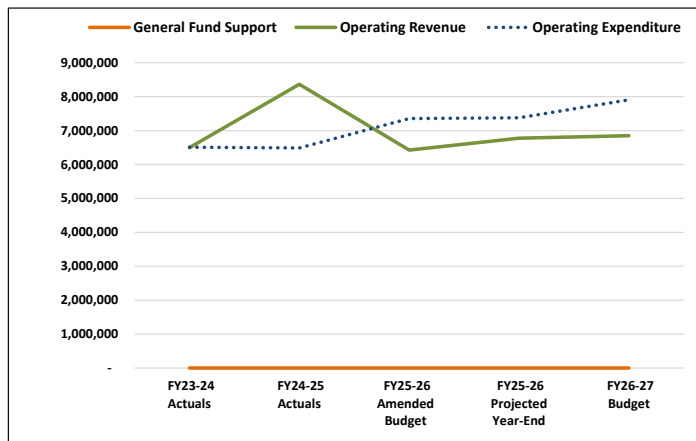
16-Human Resources (HR) / 760-Self-Insurance Fund
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	26,447,188	27,700,530	24,136,738	23,414,269	16,673,864	(7,462,874)	-31%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	2,129,603	2,194,418	2,071,826	2,071,826	2,113,024	41,198	2%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	34,361,057	37,257,582	37,055,457	39,628,638	41,405,600	4,350,143	12%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	36,490,660	39,452,000	39,127,283	41,700,464	43,518,624	4,391,341	11%
Total Revenue	62,937,848	67,152,530	63,264,021	65,114,733	60,192,488	(3,071,533)	-5%
Personnel Services	2,053,836	1,986,519	2,656,112	2,375,477	2,945,196	289,083	11%
Materials and Services	33,183,482	39,055,153	40,312,238	45,588,226	49,441,068	9,128,830	23%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	35,237,318	41,041,672	42,968,350	47,963,703	52,386,264	9,417,914	22%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	2,696,590	621,254	477,166	475,150	(146,104)	-24%
Contingency	-	-	16,322,266	-	6,596,923	(9,725,343)	-60%
Total Appropriated	35,237,318	43,738,262	59,911,870	48,440,869	59,458,337	(453,533)	-1%
Reserve for Future Expenditures	-	-	3,352,151	-	734,151	(2,618,000)	-78%
Total Expense	35,237,318	43,738,262	63,264,021	48,440,869	60,192,488	(3,071,533)	-5%
Revenues Less Expenses	27,700,530	23,414,269	-	16,673,864	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	15.3	15.3	14.9	15.9	15.9	-	-
FTE - Filled	13.3	14.3	13.4	13.9	14.9	1.0	1.0
FTE - Vacant	2.0	1.0	1.5	2.0	1.0	(1.0)	(1.0)



16-Human Resources (HR) / 761-Risk Management Claims Fund
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	11,280,066	11,268,501	12,299,064	13,146,609	12,546,341	247,277	2%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	6,076,976	5,869,344	6,225,000	6,275,000	6,500,281	275,281	4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	420,686	495,670	200,000	500,000	350,000	150,000	75%
Other Interfund Transfers	-	2,000,000	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	6,497,662	8,365,014	6,425,000	6,775,000	6,850,281	425,281	7%
Total Revenue	17,777,728	19,633,515	18,724,064	19,921,609	19,396,622	672,558	4%
Personnel Services	1,497,776	1,772,710	1,840,904	1,851,420	2,054,583	213,678	12%
Materials and Services	5,011,451	4,714,196	5,515,464	5,523,848	5,852,583	337,119	6%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	6,509,227	6,486,906	7,356,368	7,375,268	7,907,166	550,797	7%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	7,677,696	-	7,799,456	121,760	2%
Total Appropriated	6,509,227	6,486,906	15,034,064	7,375,268	15,706,622	672,557	4%
Reserve for Future Expenditures	-	-	3,690,000	-	3,690,000	-	0%
Total Expense	6,509,227	6,486,906	18,724,064	7,375,268	19,396,622	672,557	4%
Revenues Less Expenses	11,268,501	13,146,609	-	12,546,341	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	8.5	9.5	9.2	9.4	9.4	-	-
FTE - Filled	8.5	9.5	9.2	8.4	9.4	1.0	1.0
FTE - Vacant	-	-	-	1.0	-	(1.0)	(1.0)



FY26-27: Looking Ahead

FY26-27 Opportunities

Administration

- Leverage technology and process improvements.
- Revise HR policies and practices to comply with evolving regulatory requirements and support organizational stability.

Benefits & Wellness (including Leave Administration)

- Implement best practices to ensure accurate benefit information.
- Standardize processes and enhance manager tools to improve efficiency and reduce risk.

Risk & Safety

- Expand data-driven risk mitigation and early intervention strategies to reduce claims and costs.
- Strengthen workplace safety culture.
- Optimize pre-placement testing to accelerate hiring and enhance workflow efficiency.

FY26-27 Challenges

Administration

- Capacity of staff to meet ongoing service demands.
- Navigating an increasing complex labor environment and evolving regulatory requirements.

Benefits & Wellness (including Leave Administration)

- Rising complexity of leave laws, accommodations, and case management volume.
- Increasing claims expenses.

Risk & Safety

- Increasing exposures to liability, workplace safety risks, and regulatory compliance requirements.
- Need for consistent, countywide safety practices.
- Growing service demand outpacing current capacity.



Human Resources Department (16)

Department Budget Summary by Fund

Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	Self-Insurance Fund (760)	Risk-Management Fund (761)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Administration	Director's Office	1,128,573			1,128,573	210,382	19%	4.7	4.7	-
	HR Information Systems	1,229,586			1,229,586	244,794	20%	5.5	5.5	-
Employee & Labor Relations Management	Employee & Labor Relations	938,335			938,335	159,578	17%	3.0	2.0	1.0
Workforce Design	Classification & Compensation	1,345,079			1,345,079	229,807	17%	6.0	6.0	-
	Recruitment & Selection	1,871,575			1,871,575	361,269	19%	8.8	7.8	1.0
	Employee Engagement & Dev	697,257			697,257	251,169	36%	2.5	2.5	-
Benefits, Wellness, Leave Management	Benefits Administration		5,378,652		5,378,652	-	0%	15.9	14.9	1.0
	Medical Insurance		46,821,525		46,821,525	-	0%	-	-	-
	Dental Insurance		4,859,787		4,859,787	-	0%	-	-	-
	Disability Insurance		2,392,355		2,392,355	-	0%	-	-	-
	EAP/Wellness		734,219		734,219	-	0%	-	-	-
	Deferred Compensation		5,950		5,950	-	0%	-	-	-
Risk & Safety Management	Risk Administration			2,354,866	2,354,866	-	0%	9.4	9.4	-
	Casualty/Liability			12,184,255	12,184,255	-	0%	-	-	-
	Workers' Compensation			4,259,849	4,259,849	-	0%	-	-	-
	Unemployment			597,652	597,652	-	0%	-	-	-
					-	-	-	-	-	-
TOTAL		7,210,405	60,192,488	19,396,622	86,799,515	1,456,999	2%	55.8	52.8	3.0
FY25-26 Budget (Amended)		7,208,026	63,264,021	18,724,064	89,196,111	2,298,576	3%	54.5	50.5	4.0
\$ Increase (Decrease)		2,379	(3,071,533)	672,558	(2,396,596)	(841,577)		-1.3	-2.3	1.0
% Increase (Decrease)		0%	-5%	4%	-3%	-37%		2%	4%	-25%

* General Fund Support is a subsidy, net of any other revenue received by the department.

** FY26-27 FTE: The figures align to each department's updated personnel counts.



Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	13,980	29,144	29,144	56,490	27,346	94%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	405,774	694,531	722,312	722,312	750,128	27,816	4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	300	-	-	-	-	-	-
Other Interfund Transfers	-	132,539	133,426	136,263	111,573	(21,853)	-16%
General Fund Support	177,464	149,445	201,156	146,321	210,382	9,226	5%
Operating Revenue	583,537	976,515	1,056,894	1,004,896	1,072,083	15,189	1%
Total Revenue	583,537	990,495	1,086,038	1,034,040	1,128,573	42,535	4%
Personnel Services	788,431	970,162	810,421	772,573	882,816	72,395	9%
Materials and Services	171,455	172,670	275,617	204,977	245,757	(29,860)	-11%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	959,886	1,142,833	1,086,038	977,550	1,128,573	42,536	4%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	959,886	1,142,833	1,086,038	977,550	1,128,573	42,536	4%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	959,886	1,142,833	1,086,038	977,550	1,128,573	42,536	4%
Revenues Less Expenses	(376,349)	(152,338)	-	56,490	-		

Notes:
None



160102-HR Information Systems
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	60,000	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	612,213	610,894	635,330	635,330	785,578	150,248	24%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	196,532	335,612	187,654	199,214	(136,398)	-41%
General Fund Support	274,764	112,968	658,576	405,474	244,794	(413,782)	-63%
Operating Revenue	886,977	920,394	1,629,518	1,228,458	1,229,586	(399,932)	-25%
Total Revenue	886,977	980,394	1,629,518	1,228,458	1,229,586	(399,932)	-25%
Personnel Services	859,605	796,441	1,034,161	1,058,200	1,146,938	112,777	11%
Materials and Services	24,897	15,318	595,357	170,258	82,648	(512,709)	-86%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	884,502	811,759	1,629,518	1,228,458	1,229,586	(399,932)	-25%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	884,502	811,759	1,629,518	1,228,458	1,229,586	(399,932)	-25%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	884,502	811,759	1,629,518	1,228,458	1,229,586	(399,932)	-25%
Revenues Less Expenses	2,475	168,635	-	-	-		

Notes:
 Due to Salary adjustments made after Class&Comps Equal Pay audit, the salary for all the employees in this program changed. This led to an increase in overall Personnel costs.



160202-Employee & Labor Relations
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	40,000	90,372	-	-	111,599	111,599	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	566,208	573,315	603,251	603,251	667,158	63,907	11%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	148,958	69,181	235,505	224,047	159,578	(75,927)	-32%
Operating Revenue	715,166	642,496	838,756	827,298	826,736	(12,020)	-1%
Total Revenue	755,166	732,868	838,756	827,298	938,335	99,579	12%
Personnel Services	535,956	538,583	648,026	509,811	650,625	2,599	0%
Materials and Services	173,157	286,880	190,730	205,888	287,710	96,980	51%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	709,113	825,463	838,756	715,699	938,335	99,579	12%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	709,113	825,463	838,756	715,699	938,335	99,579	12%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	709,113	825,463	838,756	715,699	938,335	99,579	12%
Revenues Less Expenses	46,053	(92,595)	-	111,599	-		

Notes:

Due to Salary adjustments made after Class&Comps Equal Pay audit, the salary for all the employees in this program changed. This led to an increase in overall Personnel costs.



160302-Classification & Compensation
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	60,000	-	-	-	138,718	138,718	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	735,652	727,500	756,600	781,600	812,191	55,591	7%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	140,904	152,216	153,249	164,363	12,147	8%
General Fund Support	155,539	194,455	277,212	367,409	229,807	(47,405)	-17%
Operating Revenue	891,191	1,062,859	1,186,028	1,302,258	1,206,361	20,333	2%
Total Revenue	951,191	1,062,859	1,186,028	1,302,258	1,345,079	159,051	13%
Personnel Services	725,377	942,918	1,068,366	1,114,413	1,201,060	132,694	12%
Materials and Services	33,104	32,836	117,662	49,127	144,019	26,357	22%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	758,481	975,755	1,186,028	1,163,540	1,345,079	159,051	13%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	758,481	975,755	1,186,028	1,163,540	1,345,079	159,051	13%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	758,481	975,755	1,186,028	1,163,540	1,345,079	159,051	13%
Revenues Less Expenses	192,710	87,104	-	138,718	-		

Notes:
 Due to Salary adjustments made after Class&Comps Equal Pay audit, the salary for all the employees in this program changed. This led to an increase in overall Personnel costs.



160303-Recruitment & Selection
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	1,068,731	1,057,978	1,100,297	1,100,297	1,510,306	410,009	37%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	176,474	184,203	54,529	56,554	-	(54,529)	-100%
Other Interfund Transfers	-	226,615	-	-	-	-	-
General Fund Support	337,086	192,978	654,494	399,098	361,269	(293,225)	-45%
Operating Revenue	1,582,291	1,661,774	1,809,320	1,555,949	1,871,575	62,255	3%
Total Revenue	1,582,291	1,661,774	1,809,320	1,555,949	1,871,575	62,255	3%
Personnel Services	1,524,361	1,597,582	1,731,215	1,482,650	1,791,221	60,006	3%
Materials and Services	81,867	66,542	78,105	73,299	80,354	2,249	3%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	1,606,228	1,664,123	1,809,320	1,555,949	1,871,575	62,255	3%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	1,606,228	1,664,123	1,809,320	1,555,949	1,871,575	62,255	3%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,606,228	1,664,123	1,809,320	1,555,949	1,871,575	62,255	3%
Revenues Less Expenses	(23,937)	(2,350)	-	-	-	-	-

Notes:
 Due to Salary adjustments made after Class&Comps Equal Pay audit, the salary for all the employees in this program changed. This led to an increase in overall Personnel costs.



160304-Employee Engagement & Dev
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	21,200	21,200	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	665,527	371,859	386,733	386,733	424,888	38,155	10%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	195,286	83,258	271,633	294,930	251,169	(20,464)	-8%
Operating Revenue	860,813	455,117	658,366	681,663	676,057	17,691	3%
Total Revenue	860,813	455,117	658,366	681,663	697,257	38,891	6%
Personnel Services	396,581	308,415	458,518	511,058	517,013	58,495	13%
Materials and Services	140,832	126,016	199,848	149,405	180,244	(19,604)	-10%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	537,413	434,430	658,366	660,463	697,257	38,891	6%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	537,413	434,430	658,366	660,463	697,257	38,891	6%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	537,413	434,430	658,366	660,463	697,257	38,891	6%
Revenues Less Expenses	323,400	20,687	-	21,200	-		

Notes:
 Due to Salary adjustments made after Class&Comps Equal Pay audit, the salary for all the employees in this program changed. This led to an increase in overall Personnel costs.



1604-Benefits, Wellness, Leave Management

160401-Benefits Administration
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	2,631,954	3,034,729	1,279,206	3,232,405	2,765,628	1,486,422	116%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	2,020,335	2,104,788	2,071,826	2,071,826	2,113,024	41,198	2%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	1,008,400	1,062,302	877,160	750,000	500,000	(377,160)	-43%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	3,028,735	3,167,090	2,948,986	2,821,826	2,613,024	(335,962)	-11%
Total Revenue	5,660,688	6,201,818	4,228,192	6,054,231	5,378,652	1,150,460	27%
Personnel Services	2,053,836	1,986,519	2,656,112	2,375,477	2,945,196	289,083	11%
Materials and Services	572,123	699,324	1,539,868	913,126	1,591,350	51,482	3%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	2,625,959	2,685,843	4,195,980	3,288,603	4,536,546	340,566	8%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	32,212	-	842,106	809,894	2514%
Total Appropriated	2,625,959	2,685,843	4,228,192	3,288,603	5,378,652	1,150,460	27%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	2,625,959	2,685,843	4,228,192	3,288,603	5,378,652	1,960,354	46%
Revenues Less Expenses	3,034,729	3,515,975	-	2,765,628	-		

Notes:
None



1604-Benefits, Wellness, Leave Management

160402-Medical Insurance

BCC Priority Alignment: Public Trust in Good Government

Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	19,304,760	19,773,336	18,297,682	14,806,998	9,076,938	(9,220,744)	-50%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	21,601	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	30,516,078	33,314,955	33,335,000	35,971,036	37,744,587	4,409,587	13%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	30,537,679	33,314,955	33,335,000	35,971,036	37,744,587	4,409,587	13%
Total Revenue	49,842,439	53,088,291	51,632,682	50,778,034	46,821,525	(4,811,157)	-9%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	30,069,102	35,584,703	35,612,636	41,223,930	44,437,128	8,824,492	25%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	30,069,102	35,584,703	35,612,636	41,223,930	44,437,128	8,824,492	25%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	2,696,590	621,254	477,166	475,150	(146,104)	-24%
Contingency	-	-	12,433,792	-	1,909,247	(10,524,545)	-85%
Total Appropriated	30,069,102	38,281,293	48,667,682	41,701,096	46,821,525	(1,846,157)	-4%
Reserve for Future Expenditures	-	-	2,965,000	-	-	(2,965,000)	-100%
Total Expense	30,069,102	38,281,293	51,632,682	41,701,096	46,821,525	(15,481,806)	-30%
Revenues Less Expenses	19,773,336	14,806,998	-	9,076,938	-		

Notes:
 Medical claims and large claims impact medical expense.



160403-Dental Insurance
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	2,139,889	2,305,750	2,333,575	2,434,293	2,169,724	(163,851)	-7%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	1,168	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	2,392,469	2,418,937	2,375,347	2,436,652	2,690,063	314,716	13%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	2,393,637	2,418,937	2,375,347	2,436,652	2,690,063	314,716	13%
Total Revenue	4,533,527	4,724,687	4,708,922	4,870,945	4,859,787	150,865	3%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	2,227,776	2,573,966	2,414,560	2,701,221	2,657,240	242,680	10%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	2,227,776	2,573,966	2,414,560	2,701,221	2,657,240	242,680	10%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	1,947,362	-	1,508,547	(438,815)	-23%
Total Appropriated	2,227,776	2,573,966	4,361,922	2,701,221	4,165,787	(196,135)	-4%
Reserve for Future Expenditures	-	-	347,000	-	694,000	347,000	100%
Total Expense	2,227,776	2,573,966	4,708,922	2,701,221	4,859,787	(287,950)	-6%
Revenues Less Expenses	2,305,750	2,150,721	-	2,169,724	-		

Notes:
 Dental claims higher based on increase in number of employees.



1604-Benefits, Wellness, Leave Management

160404-Disability Insurance

BCC Priority Alignment: Public Trust in Good Government

Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	1,576,058	1,758,630	1,682,335	2,106,355	2,040,355	358,020	21%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	334,840	348,479	350,000	352,000	352,000	2,000	1%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	334,840	348,479	350,000	352,000	352,000	2,000	1%
Total Revenue	1,910,898	2,107,109	2,032,335	2,458,355	2,392,355	360,020	18%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	152,268	753	418,000	418,000	418,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	152,268	753	418,000	418,000	418,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	1,574,184	-	1,934,204	360,020	23%
Total Appropriated	152,268	753	1,992,184	418,000	2,352,204	360,020	18%
Reserve for Future Expenditures	-	-	40,151	-	40,151	-	0%
Total Expense	152,268	753	2,032,335	418,000	2,392,355	720,040	35%
Revenues Less Expenses	1,758,630	2,106,355	-	2,040,355	-		

Notes:
 Claims expense was incorrectly entered for FY25-26, corrected for FY26-27.



160405-EAP/Wellness
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	792,845	830,253	543,940	836,443	621,219	77,279	14%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	86,499	89,630	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	109,270	112,909	112,000	113,000	113,000	1,000	1%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	195,769	202,539	112,000	113,000	113,000	1,000	1%
Total Revenue	988,615	1,032,792	655,940	949,443	734,219	78,279	12%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	158,362	196,348	321,224	328,224	331,400	10,176	3%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	158,362	196,348	321,224	328,224	331,400	10,176	3%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	334,716	-	402,819	68,103	20%
Total Appropriated	158,362	196,348	655,940	328,224	734,219	78,279	12%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	158,362	196,348	655,940	328,224	734,219	146,382	22%
Revenues Less Expenses	830,253	836,444	-	621,219	-		

Notes:
 None



160406-Deferred Compensation
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	1,682	(2,167)	-	(2,225)	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	5,950	5,950	5,950	-	0%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	-	-	5,950	5,950	5,950	-	0%
Total Revenue	1,682	(2,167)	5,950	3,725	5,950	-	0%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	3,849	58	5,950	3,725	5,950	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	3,849	58	5,950	3,725	5,950	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	3,849	58	5,950	3,725	5,950	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	3,849	58	5,950	3,725	5,950	-	0%
Revenues Less Expenses	(2,167)	(2,225)	-	-	-	-	-

Notes:
 None



1605-Risk & Safety Management

160501-Risk Administration

BCC Priority Alignment: Public Trust in Good Government

Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	54,468	47,737	50,809	123,442	115,302	64,493	127%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	1,719,024	2,089,261	2,117,194	2,117,194	2,239,564	122,370	6%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	9,542	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	1,728,566	2,089,261	2,117,194	2,117,194	2,239,564	122,370	6%
Total Revenue	1,783,034	2,136,998	2,168,003	2,240,636	2,354,866	186,863	9%
Personnel Services	1,497,776	1,756,081	1,840,904	1,851,420	2,054,583	213,678	12%
Materials and Services	237,521	257,475	274,164	273,914	300,283	26,119	10%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	1,735,297	2,013,556	2,115,068	2,125,334	2,354,866	239,797	11%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	52,935	-	-	(52,935)	-100%
Total Appropriated	1,735,297	2,013,556	2,168,003	2,125,334	2,354,866	186,862	9%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,735,297	2,013,556	2,168,003	2,125,334	2,354,866	133,927	6%
Revenues Less Expenses	47,737	123,442	-	115,302	-		

Notes:
 Rising social and economic inflationary factors continue in the Risk and Insurance arena.



160502-Casualty/Liability
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	9,268,934	9,151,631	9,719,479	10,445,597	10,040,269	320,790	3%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	2,060,967	2,135,296	1,875,806	1,875,806	1,793,986	(81,820)	-4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	411,144	495,670	200,000	500,000	350,000	150,000	75%
Other Interfund Transfers	-	1,000,000	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	2,472,111	3,630,966	2,075,806	2,375,806	2,143,986	68,180	3%
Total Revenue	11,741,045	12,782,597	11,795,285	12,821,403	12,184,255	388,970	3%
Personnel Services	-	16,629	-	-	-	-	-
Materials and Services	2,589,413	2,320,371	2,802,500	2,781,134	2,986,500	184,000	7%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	2,589,413	2,337,001	2,802,500	2,781,134	2,986,500	184,000	7%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	6,302,785	-	6,507,755	204,970	3%
Total Appropriated	2,589,413	2,337,001	9,105,285	2,781,134	9,494,255	388,970	4%
Reserve for Future Expenditures	-	-	2,690,000	-	2,690,000	-	0%
Total Expense	2,589,413	2,337,001	11,795,285	2,781,134	12,184,255	593,940	5%
Revenues Less Expenses	9,151,631	10,445,597	-	10,040,269	-		

Notes:

Rising social and economic inflationary factors continue to impact insurance and claims costs.



160503-Workers' Compensation
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	1,795,549	1,914,081	2,377,524	2,426,118	2,243,118	(134,406)	-6%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	1,896,584	1,464,443	1,882,000	1,882,000	2,016,731	134,731	7%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	1,000,000	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	1,896,584	2,464,443	1,882,000	1,882,000	2,016,731	134,731	7%
Total Revenue	3,692,133	4,378,524	4,259,524	4,308,118	4,259,849	325	0%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	1,778,052	1,952,406	2,085,000	2,065,000	2,112,000	27,000	1%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	1,778,052	1,952,406	2,085,000	2,065,000	2,112,000	27,000	1%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	1,174,524	-	1,147,849	(26,675)	-2%
Total Appropriated	1,778,052	1,952,406	3,259,524	2,065,000	3,259,849	325	0%
Reserve for Future Expenditures	-	-	1,000,000	-	1,000,000	-	0%
Total Expense	1,778,052	1,952,406	4,259,524	2,065,000	4,259,849	(26,350)	-1%
Revenues Less Expenses	1,914,081	2,426,118	-	2,243,118	-		

Notes:
 Rising social and economic inflationary factors continue to impact costs of workers' compensation claims.



160504-Unemployment
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	161,115	155,052	151,252	151,452	147,652	(3,600)	-2%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	400,401	180,344	350,000	400,000	450,000	100,000	29%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	400,401	180,344	350,000	400,000	450,000	100,000	29%
Total Revenue	561,517	335,396	501,252	551,452	597,652	96,400	19%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	406,465	183,944	353,800	403,800	453,800	100,000	28%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	406,465	183,944	353,800	403,800	453,800	100,000	28%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	147,452	-	143,852	(3,600)	-2%
Total Appropriated	406,465	183,944	501,252	403,800	597,652	96,400	19%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	406,465	183,944	501,252	403,800	597,652	92,800	19%
Revenues Less Expenses	155,052	151,452	-	147,652	-		

Notes:
 Unemployment costs are very volatile year to year.