



Budget Worksheet Report

Budget Year 2025

| Account | Account Description | 2025 Department Requested | 2024 Amended Budget | 2023 Actual Amount | 2022 Actual Amount | 2021 Actual Amount |
|--|---|---------------------------|---------------------|--------------------|--------------------|--------------------|
| Fund 150 - Self Insurance | | | | | | |
| REVENUE | | | | | | |
| Department 08 - Human Resources | | | | | | |
| Division 035 - Health and Dental Insurance | | | | | | |
| <i>Intergovernmental Revenues</i> | | | | | | |
| 4900_135 | Participant Charges General Fund - Health | 8,621,553.00 | 6,878,926.00 | 6,429,725.52 | 5,862,370.42 | 5,763,446.01 |
| 4900_137 | Participant Charges Part Time and Cobra | .00 | .00 | .00 | .00 | (1,476.05) |
| 4900_140 | Participant Charges Spec. Rev. & Enterprise - Health | 2,815,992.00 | 2,113,443.00 | 2,113,973.45 | 2,101,855.17 | 2,035,255.01 |
| 4900_141 | Participant Charges Health BED | 1,968,003.00 | 1,846,436.00 | 1,587,896.21 | 1,326,687.12 | 1,494,636.00 |
| 4900_145 | Participant Charges General Fund - Dental | 417,544.00 | 356,425.00 | 361,409.15 | 353,264.77 | 384,254.79 |
| 4900_150 | Participant Charges Spec. Rev. & Enterprise - Dental | 135,086.00 | 109,224.00 | 116,089.45 | 122,938.78 | 115,305.66 |
| 4900_151 | Participant Charges Dental BED | 92,835.00 | 89,812.00 | 83,383.29 | 63,834.09 | 86,795.00 |
| 4990_115 | Interfund Transfer Proceeds Reserved/Committed | .00 | .00 | 500,000.00 | 500,000.00 | 500,000.00 |
| <i>Intergovernmental Revenues Totals</i> | | \$14,051,013.00 | \$11,394,266.00 | \$11,192,477.07 | \$10,330,950.35 | \$10,378,216.42 |
| <i>Other Revenue</i> | | | | | | |
| 4800_110 | Insurance Reimbursements Health Insurance | 400,000.00 | 272,938.00 | 522,153.64 | 388,572.97 | 251,071.30 |
| 4900_300 | Participant Charges COBRA | .00 | 60,000.00 | (3,250.00) | (5,850.00) | (1,950.00) |
| 4930_115 | Employee Contributions Dental GF | .00 | .00 | 2,546.24 | 2,589.37 | 2,663.66 |
| 4930_116 | Employee Contributions Dental Spec Rev/Enterprise | .00 | .00 | (2.85) | 154.20 | 459.18 |
| 4930_117 | Employee Contributions Dental BED | .00 | .00 | 37,115.75 | 12,853.48 | .00 |
| 4930_120 | Employee Contributions Health Insurance GF | 2,087,399.00 | 1,591,277.00 | 1,685,249.77 | 1,635,155.39 | 1,457,636.13 |
| 4930_121 | Employee Contributions Health Spec Revenue/Enterprise | 697,510.00 | 594,715.00 | 236,194.59 | 250,182.47 | 300,918.73 |
| 4930_122 | Employee Contributions Health BED | 772,425.00 | 766,623.00 | 500,657.76 | 512,138.07 | 524,938.76 |
| 4935 | Retiree Contributions | .00 | .00 | 144,130.51 | 209,361.13 | 244,813.94 |
| 4935_100 | Retiree Contributions Dental Reimbursement | 13,278.00 | 8,195.00 | 11,755.11 | 10,597.40 | 11,302.80 |
| 4935_110 | Retiree Contributions Health Reimbursement | 176,000.00 | 175,729.00 | 13,771.24 | 24,644.32 | 14,273.46 |
| 4950 | Donations | 100,000.00 | 50,000.00 | 95,103.33 | 48,074.61 | 12,596.62 |
| <i>Other Revenue Totals</i> | | \$4,246,612.00 | \$3,519,477.00 | \$3,245,425.09 | \$3,088,473.41 | \$2,818,724.58 |
| Division 035 - Health and Dental Insurance Totals | | \$18,297,625.00 | \$14,913,743.00 | \$14,437,902.16 | \$13,419,423.76 | \$13,196,941.00 |
| Department 08 - Human Resources Totals | | \$18,297,625.00 | \$14,913,743.00 | \$14,437,902.16 | \$13,419,423.76 | \$13,196,941.00 |



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|--|---|---------------------------|---------------------|--------------------|--------------------|--------------------|
| REVENUE TOTALS | | \$18,297,625.00 | \$14,913,743.00 | \$14,437,902.16 | \$13,419,423.76 | \$13,196,941.00 |
| EXPENSE | | | | | | |
| Department 08 - Human Resources | | | | | | |
| Division 000 - Admin | | | | | | |
| <i>Personnel Services</i> | | | | | | |
| 5400_115 | Employee Benefits Retirement B | .00 | .00 | .00 | 4,742.61 | .00 |
| 5400_125 | Employee Benefits Health Insurance | .00 | .00 | .00 | 20,311.00 | .00 |
| 5400_130 | Employee Benefits Dental Insurance | .00 | .00 | .00 | 1,105.00 | .00 |
| 5400_135 | Employee Benefits Life Insurance | .00 | .00 | .00 | 183.00 | .00 |
| <i>Personnel Services Totals</i> | | \$0.00 | \$0.00 | \$0.00 | \$26,341.61 | \$0.00 |
| <i>General Operating</i> | | | | | | |
| 6700_100 | Travel & Training Education | .00 | .00 | 297.00 | .00 | .00 |
| <i>General Operating Totals</i> | | \$0.00 | \$0.00 | \$297.00 | \$0.00 | \$0.00 |
| Division 000 - Admin Totals | | \$0.00 | \$0.00 | \$297.00 | \$26,341.61 | \$0.00 |
| Division 035 - Health and Dental Insurance | | | | | | |
| <i>General Operating</i> | | | | | | |
| 6200 | Medical Fees And Supplies | 10,000.00 | .00 | .00 | .00 | .00 |
| 6500_104 | Professional and Consultant Svs Third Party Admin. - Health | 270,608.00 | 300,000.00 | 313,554.32 | 263,617.75 | 223,597.55 |
| 6500_105 | Professional and Consultant Svs Third Party Admin. - Dental | 52,000.00 | 52,000.00 | 32,204.40 | 36,767.50 | 43,608.32 |
| 6500_118 | Professional and Consultant Svs Contractual Services | 29,392.00 | .00 | .00 | .00 | .00 |
| 6500_119 | Professional and Consultant Svs Health and Wellness | 100,000.00 | 100,000.00 | 93,937.35 | 54,307.45 | 38,803.41 |
| 6860 | State Health Insurance Tax | 27,000.00 | 25,000.00 | 15,208.93 | 6,703.88 | 113,411.05 |
| 6900_110 | Claims and Benefits Health Insurance Claims | 15,492,691.00 | 12,728,411.00 | 12,830,410.20 | 11,930,803.96 | 10,409,978.37 |
| 6900_130 | Claims and Benefits Dental Claims | 610,000.00 | 471,375.00 | 541,080.68 | 508,804.64 | 507,230.55 |
| 7230 | Insurance | 1,374,520.00 | 1,236,957.00 | 900,625.76 | 655,538.59 | 638,453.01 |
| <i>General Operating Totals</i> | | \$17,966,211.00 | \$14,913,743.00 | \$14,727,021.64 | \$13,456,543.77 | \$11,975,082.26 |
| Division 035 - Health and Dental Insurance Totals | | \$17,966,211.00 | \$14,913,743.00 | \$14,727,021.64 | \$13,456,543.77 | \$11,975,082.26 |
| Department 08 - Human Resources Totals | | \$17,966,211.00 | \$14,913,743.00 | \$14,727,318.64 | \$13,482,885.38 | \$11,975,082.26 |
| EXPENSE TOTALS | | \$17,966,211.00 | \$14,913,743.00 | \$14,727,318.64 | \$13,482,885.38 | \$11,975,082.26 |



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|----------------------------------|---------------------|---------------------------|---------------------|--------------------|--------------------|--------------------|
| Fund 150 - Self Insurance Totals | | | | | | |
| REVENUE TOTALS | | \$18,297,625.00 | \$14,913,743.00 | \$14,437,902.16 | \$13,419,423.76 | \$13,196,941.00 |
| EXPENSE TOTALS | | \$17,966,211.00 | \$14,913,743.00 | \$14,727,318.64 | \$13,482,885.38 | \$11,975,082.26 |
| Fund 150 - Self Insurance Totals | | \$331,414.00 | \$0.00 | (\$289,416.48) | (\$63,461.62) | \$1,221,858.74 |
| Net Grand Totals | | | | | | |
| REVENUE GRAND TOTALS | | \$18,297,625.00 | \$14,913,743.00 | \$14,437,902.16 | \$13,419,423.76 | \$13,196,941.00 |
| EXPENSE GRAND TOTALS | | \$17,966,211.00 | \$14,913,743.00 | \$14,727,318.64 | \$13,482,885.38 | \$11,975,082.26 |
| Net Grand Totals | | \$331,414.00 | \$0.00 | (\$289,416.48) | (\$63,461.62) | \$1,221,858.74 |