

Employee Health Benefits

Chief Human Resources Officer: Wade Childress
OMB Budget Analyst: Veronica Ettel

Department Purpose

Employee Health Benefits accounts for the expenditures associated with medical benefits, dental benefits, and the wellness program for County employees. The costs of these self-insured benefits are funded through an internal service fund established for the purpose of administering the County's comprehensive coverage for employees. The Employee Health Benefits Fund is administered by the Human Resources Department (HRD), whose budget is listed under Independent Agencies. Beginning in Fiscal Year 2008, the reserve for accrued liability holds the County's cumulative funding for Other Post Employment Benefits (OPEB) obligations. For fiscal years starting after June 15, 2017, the Governmental Accounting Standards Board requires recording 100% of the OPEB obligation at implementation and yearly updates. The County's expense is the annual change in the total obligation.

Budget Summary

All Funds

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Capital Outlay	\$0	\$19,566	\$14,090	\$0	\$12,000
Operating Expenses	\$3,223,725	\$3,631,099	\$4,125,327	\$4,379,250	\$4,520,390
Personnel Services	\$58,550,792	\$61,943,621	\$65,620,072	\$64,276,450	\$64,386,610
Reserves	\$0	\$0	\$0	\$128,332,060	\$134,431,540
Grand Total	\$61,774,517	\$65,594,286	\$69,759,489	\$196,987,760	\$203,350,540

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
FTE	2.0	2.0	2.0	3.0	3.0
Grand Total	2.0	2.0	2.0	3.0	3.0

5006- Emp Health Benefits

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
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Operating Expenses	\$3,223,725	\$3,631,099	\$4,125,327	\$4,379,250	\$4,520,390
Personnel Services	\$58,550,792	\$61,943,621	\$65,620,072	\$64,276,450	\$64,386,610
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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
FTE	2.0	2.0	2.0	3.0	3.0
Grand Total	2.0	2.0	2.0	3.0	3.0

Budget Drivers

- The FY26 Budget includes a recommendation to charge departments and entities a flat amount per employee for medical (\$19,090) and dental (\$990) coverage, the same rates as FY25. Employees and retirees also contribute to their coverage, with rates based on the plan chosen and number of dependents.
- The Employee Health Benefits FY26 Budget increases \$6.4M (3.2%) to \$203.4M. Excluding Reserves, the budget increases \$251,300 (0.4%) to \$68.9M. Reserves increase \$6.1M (4.7%) to \$134.4M. Employee Health Benefits appropriations come from the Employee Health Benefits Fund administered by the Human Resources Department.
- Revenues, less beginning fund balance, decrease \$266,950 (-0.4%%) to \$72.2M due to a slight decrease in projected Interest Earnings and Charges for Services.
- Personnel in the Employee Health Benefits Fund remains flat at 3.0 FTE.
- Medical claims, reported in Personnel Services, remain at \$63.3M due to flat budgeting for medical, dental, and vision claims costs.
- Operating Expenses increase by \$141,140.00 (3.2%) to \$4.5M primarily due to medical claims administration for the County's self-funded coverage program and benefits consulting fee increases.
- Capital Outlay includes \$12,000.00 for Wellness Program exercise equipment.

FY25 Accomplishments

- Implemented recommended leadership restructuring under the new Chief Human Resources Officer.
- Filled the Benefits Director position in September 2024, for the start of FY25.
- Transitioned the County's medical claims administration contract to the new third-party administrator for medical benefits (UMR).
- Transitioned to a new Health Benefits Fund consultant.
- Achieved future cost avoidance in pharmacy services with Express Scripts.

Work Plan

Work Plans for FY25 and FY26 follow the strategic planning and direction from the Appointing Authorities.

Budget Summary by Program and Fund

Employee Health Benefits

Administers the Employee Health Benefits programs, including the Wellness Center.

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Emp Health Benefits	\$61,774,517	\$65,594,286	\$69,759,489	\$68,655,700	\$68,919,000
Grand Total	\$61,774,517	\$65,594,286	\$69,759,489	\$68,655,700	\$68,919,000

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
FTE	2.0	2.0	2.0	3.0	3.0
Grand Total	2.0	2.0	2.0	3.0	3.0

Reserves

Oversees the management and allocation of the County's financial reserves.

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
Emp Health Benefits	\$0	\$0	\$0	\$128,332,060	\$134,431,540
Grand Total	\$0	\$0	\$0	\$128,332,060	\$134,431,540

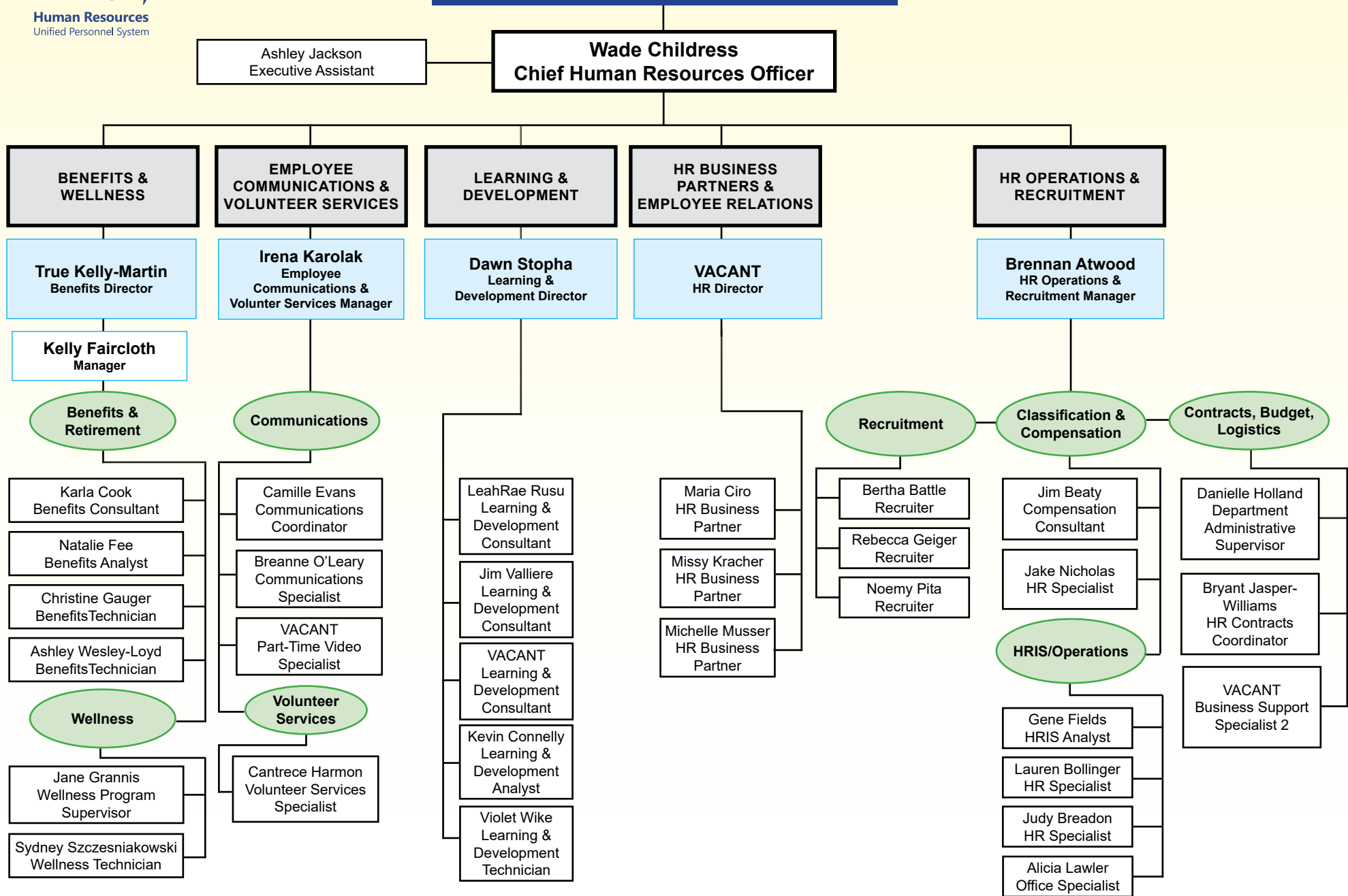
	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget
FTE	0.0	0.0	0.0	0.0	0.0
Grand Total	0.0	0.0	0.0	0.0	0.0

Attachments:

1. Organizational Chart (pp.4-5)
2. Budget Reports
 1. By Fund (pp.6-7)
 1. Revenues
 2. Expenditures
 2. By Program (pp.8-9)

Human Resources Organization Chart

UNIFIED PERSONNEL SYSTEM BOARD



Human Resources Organization Chart

Unified Personnel System Board

Administration

Wade Childress, Chief Human Resources Officer, HRD/E1, 03-11-2024
Ashley Jackson, Executive Assistant, HRD/E17, 08-27-2023

Benefits & Wellness

Benefits & Retirement

True Kelly-Martin, Director, HRD/E52, 09-09-2024
Kelly Faircloth, Manager, HRD/E11, 12-23-2019
Karla Cook, Benefits Consultant, HRD/E45, 01-16-2021
Natalie Fee, Benefits Analyst, HRD/C61, 09-11-2022
Christine Gauger, Benefits Technician, HRD/C35, 11-06-2022
Ashley Wesley-Loyd, Benefits Technician, HRD/C53, 10-08-2023

Wellness

Jane Grannis, Wellness Program Supervisor, HRD/E39, 02-16-2020
Sydney Szczesniakowski, Wellness Technician, HRD/C50, 09-05-2023

Employee Communications & Volunteer Services

Irena Karolak, Manager, HRD/E25, 10-01-2017

Communications

Camille Evans, Communications Coordinator, HRD/C9, 08-13-2023
Breanne O'Leary, Communications Specialist, HRD/C45, 09-19-2022
VACANT, Part-Time Video Specialist, HRD/C46

Volunteer Services

Cantrece Harmon, Volunteer Services Specialist, HRD/C40, 02-11-2024

Learning & Development

Dawn Stopha, Director, HRD/E53, 01-27-2025
LeahRae Rusu, Learning & Development Consultant, HRD/E47, 12-02-2024
Jim Valliere, Learning & Development Consultant, HRD/E9, 09-29-2019
VACANT, Learning & Development Consultant, HRD/E8
Kevin Connelly, Learning & Development Analyst, HRD/C52, 10-04-2015
Violet Wike, Learning & Development Technician, HRD/C16, 03-13-2022

HR Business Partners & Employee Relations

VACANT, HR Director, HRD/E2
Maria Ciro, HR Business Partner, HRD/E8, 05-24-2021
Missy Kracher, HR Business Partner, HRD/E40, 07-11-2022
Michelle Musser, HR Business Partner, HRD/E46, 04-10-2023

HR Operations & Recruitment

Brennan Atwood, Manager, HRD/E34, 08-29-2021

Classification & Compensation

Jim Beaty, Compensation Consultant, HRD/E49, 12-31-2023
Jake Nicholas, HR Specialist, HRD/C14, 06-18-2023

Contracts, Budget, Logistics

Danielle Holland, Department Administrative Supervisor, HRD/E48, 01-26-2023
Bryant Jasper-Williams, HR Contracts Coordinator, HRD/C56, 04-23-2023
VACANT, Business Support Specialist 2, HRD/C58

HRIS/Operations

Gene Fields, HRIS Analyst, HRD/C36, 04-10-2022
Lauren Bollinger, HR Specialist, HRD/C62, 05-07-2023
Judy Breadon, HR Specialist, HRD/C63, 08-07-2023
Alicia Lawler, Office Specialist, HRD/C17, 01-21-2025

Recruitment

Bertha Battle, Recruiter, HRD/E33, 09-29-2019
Rebecca Geiger, Recruiter, HRD/E43, 10-04-2021
Noemy Pita, Recruiter, HRD/E35, 10-04-2021

HUMAN RESOURCES & EMPLOYEE BENEFITS

Employee Health Benefits Fund

Account	FY22 Actual	FY23 Actual	FY24 Actual	FY22 - FY24 Average	FY25 Budget	FY25 Estimate	FY26 Request	FY26 vs. Average Change	FY26 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change
2710201 - FB-Unrsv-Cntywide-Beg	112,631,721	110,882,504	0	74,504,742	124,563,760	128,093,533	131,193,490	56,688,748	76.09%	6,629,730	5.32%
3412401 - Int Sv-Hlth Ben-BCC	52,974,217	55,389,059	62,252,025	56,871,767	58,940,000	58,940,000	58,940,000	2,068,233	3.64%	0	0.00%
3494401 - Chg Sv-Emp Ded-Sup Electn	10,231,995	10,287,070	10,648,372	10,389,146	10,444,000	10,444,000	10,329,050	(60,096)	-0.58%	(114,950)	-1.10%
3611001 - Interest On Investments	867,224	3,799,657	5,339,204	3,335,362	3,040,000	3,040,000	2,888,000	(447,362)	-13.41%	(152,000)	-5.00%
3613001 - Net Inc/Dec In Fair Value	(2,390,521)	509,476	1,966,449	28,468	0	0	0	(28,468)	-100.00%	0	-
3699350 - Refund Of Prior Yrs Exp	634	0	782	472	0	0	0	(472)	-100.00%	0	-
3699991 - Other Miscellaneous Revenue	53,576	60,835	12,463	42,292	0	0	0	(42,292)	-100.00%	0	-
Resources Total	174,368,847	180,928,601	80,219,295		196,987,760	200,517,533	203,350,540			6,362,780	3.2%

HUMAN RESOURCES & EMPLOYEE BENEFITS

Employee Health Benefits Fund

Account	FY22 Actual	FY23 Actual	FY24 Actual	FY22 - FY24 Average	FY25 Budget	FY25 Estimate	FY26 Request	FY26 vs. Average Change	FY26 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change
5110001 - Executive Salaries	93,824	96,318	111,372	100,505	279,340	280,370	281,550	181,045	180.14%	2,210	0.79%
5120001 - Regular Salaries & Wages	48,521	32,684	46,548	42,585	49,490	48,590	49,030	6,445	15.14%	(460)	-0.93%
5140001 - Overtime Pay	280	0	10	97	0	0	0	(97)	-100.00%	0	-
5210001 - FICA Taxes	10,558	9,788	11,885	10,744	25,170	22,490	23,110	12,366	115.10%	(2,060)	-8.18%
5220001 - Retirement Contributions	15,642	15,120	21,221	17,328	45,580	44,710	49,580	32,252	186.13%	4,000	8.78%
5220003 - Retirement Contrib-GASB 68	36,214	0	0	12,071	0	0	0	(12,071)	-100.00%	0	-
5230001 - Hlth,Life,Dntl,Std,Ltd	34,384	28,844	38,874	34,034	78,060	60,640	62,530	28,496	83.73%	(15,530)	-19.89%
5230003 - Hlth Prem Retir-Sec Horiz	3,934,302	1,773,773	1,784,578	2,497,551	5,777,010	2,777,010	2,777,010	279,459	11.19%	(3,000,000)	-51.93%
5230011 - Wellness Incentive Program	51,315	169,998	321,095	180,803	200,000	200,000	322,000	141,197	78.09%	122,000	61.00%
5231101 - Hlth Claims Pd-Medical	51,673,827	56,995,080	59,920,351	56,196,419	57,531,800	57,531,800	57,531,800	1,335,381	2.38%	0	0.00%
5231102 - Hlth Claims Pd-Dental	2,187,790	2,520,778	3,059,360	2,589,309	0	3,000,000	3,000,000	410,691	15.86%	3,000,000	-
5231103 - Hlth Claims Pd-Mntl Hlth	245,611	4,772	0	83,461	0	0	0	(83,461)	-100.00%	0	-
5231104 - Employer HSA Funding	196,800	268,400	276,800	247,333	290,000	182,200	290,000	42,667	17.25%	0	0.00%
5299991 - Reg Salary&Wgs-Contra-Prj	(3,660)	0	(17)	(1,225)	0	0	0	1,225	-100.00%	0	-
5299992 - Benefits-Contra-Projects	(1,015)	(134)	(7)	(385)	0	0	0	385	-100.00%	0	-
5310001 - Professional Services	5,224	17,369	5,354	9,316	23,700	20,700	26,900	17,584	188.76%	3,200	13.50%
5340001 - Other Contractual Svcs	522,684	511,781	543,150	525,871	638,890	638,890	623,330	97,459	18.53%	(15,560)	-2.44%
5340008 - Admin Fee-Medical	2,600,244	2,985,034	3,497,080	3,027,453	3,600,000	3,600,000	3,750,000	722,547	23.87%	150,000	4.17%
5340009 - Admin Fee-Mental Health	54,737	0	0	18,246	0	0	0	(18,246)	-100.00%	0	-
5340010 - Admin Fee-Flex Spend Acct	27,860	25,822	25,830	26,504	32,000	32,000	32,000	5,496	20.74%	0	0.00%
5400001 - Travel and Per Diem	144	1,692	1,783	1,206	2,250	2,100	2,280	1,074	89.00%	30	1.33%
5410001 - Communication Services	361	360	409	377	360	1,140	1,140	763	202.37%	780	216.67%
5420001 - Freight	36	2,287	25	783	0	0	0	(783)	-100.00%	0	-
5420002 - Postage	8,496	11,392	12,759	10,882	0	0	0	(10,882)	-100.00%	0	-
5420003 - Freight & Postage Services	0	0	0	0	13,000	13,000	16,000	16,000	-	3,000	23.08%
5460001 - Repair&Maintenance Svcs	695	1,906	1,595	1,399	2,500	2,500	5,000	3,601	257.51%	2,500	100.00%
5470001 - Printing and Binding Exp	2,223	7,302	5,204	4,910	7,500	7,500	7,500	2,590	52.76%	0	0.00%
5480001 - Promotional Activities Exp	0	16,898	13,841	10,247	20,000	20,000	20,000	9,753	95.19%	0	0.00%
5490001 - Othr Current Chgs&Obligat	361	0	0	120	0	0	0	(120)	-100.00%	0	-
5490060 - Incentives & Awards	130	629	2,349	1,036	3,700	3,100	3,100	2,064	199.28%	(600)	-16.22%
5496551 - Intgv Sv-Risk Financing	770	1,060	920	917	800	800	840	(77)	-8.36%	40	5.00%
5510001 - Office Supplies Exp	458	927	638	674	700	700	700	26	3.83%	0	0.00%
5520001 - Operating Supplies Exp	(2,192)	40,398	11,197	16,468	31,000	31,000	26,800	10,332	62.74%	(4,200)	-13.55%
5520098 - PC Purchases under \$5,000	0	3,344	0	1,115	0	0	0	(1,115)	-100.00%	0	-
5540001 - Bks, Pub, Subscrp&Membrshps	638	724	1,444	936	1,050	1,000	2,800	1,864	199.29%	1,750	166.67%
5550001 - Training&Education Costs	855	2,175	1,750	1,593	1,800	1,800	2,000	407	25.52%	200	11.11%
5640001 - Machinery And Equipment	0	19,566	14,090	11,219	0	0	12,000	781	6.96%	12,000	-
5995000 - Reserve-Contingencies	0	0	0	0	11,244,000	0	20,131,700	20,131,700	-	8,887,700	79.04%
5999000 - Reserve-Accrued Liability	0	0	0	0	117,088,060	0	114,299,840	114,299,840	-	(2,788,220)	-2.38%
Expenditures Total	61,748,118	65,566,086	69,731,489		196,987,760	68,524,040	203,350,540			6,362,780	3.2%

EMPLOYEE HEALTH BENEFITS

Employee Health Benefits Fund

7076 - Employee Health Benefits

Account	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	Budget to Budget Change	Budget to Budget % Change	OMB Notes
5110001 - Executive Salaries	93,824	96,318	111,372	279,340	281,550	2,210	0.79%	
5120001 - Regular Salaries & Wages	48,521	32,684	46,548	49,490	49,030	(460)	-0.93%	
5140001 - Overtime Pay	280	0	10	0	0	0	-	
5210001 - FICA Taxes	10,558	9,788	11,885	25,170	23,110	(2,060)	-8.18%	
5220001 - Retirement Contributions	15,642	15,120	21,221	45,580	49,580	4,000	8.78%	
5220003 - Retirement Contrib-GASB 68	36,214	0	0	0	0	0	-	
5230001 - Hlth,Life,Dntl,Std,Ltd	34,384	28,844	38,874	78,060	62,530	(15,530)	-19.89%	
5230003 - Hlth Prem Retir-Sec Horiz	3,934,302	1,773,773	1,784,578	2,677,010	2,777,010	100,000	3.74%	Retiree Medicare Advantage Plan
5230011 - Wellness Incentive Program	51,315	169,998	321,095	200,000	322,000	122,000	61.00%	Expense increased with increase in employee wellness program participation
5231101 - Hlth Claims Pd-Medical	51,673,827	56,995,080	59,920,351	57,531,800	57,531,800	0	0.00%	
5231102 - Hlth Claims Pd-Dental	2,187,790	2,520,778	3,059,360	3,100,000	3,000,000	(100,000)	-3.23%	
5231103 - Hlth Claims Pd-Mntl Hlth	245,611	4,772	0	0	0	0	-	
5231104 - Employer HSA Funding - Pinellas County	223,200	296,600	304,800	290,000	290,000	0	0.00%	
5299991 - Reg Salary&Wgs-Contra-Prj	(3,660)	0	(17)	0	0	0	-	
5299992 - Benefits-Contra-Projects	(1,015)	(134)	(7)	0	0	0	-	
5310001 - Professional Services	5,224	17,369	5,354	23,700	26,900	3,200	13.50%	
5340001 - Other Contractual Svcs	522,684	511,781	543,150	638,890	623,330	(15,560)	-2.44%	
5340008 - Admin Fee-Medical	2,600,244	2,985,034	3,497,080	3,600,000	3,750,000	150,000	4.17%	Contract for new Medical Benefits administrator
5340009 - Admin Fee-Mental Health	54,737	0	0	0	0	0	-	
5340010 - Admin Fee-Flex Spend Acct	27,860	25,822	25,830	32,000	32,000	0	0.00%	
5400001 - Travel and Per Diem	143	1,763	1,782	3,550	4,130	580	16.34%	
5410001 - Communication Services	361	360	409	360	1,140	780	216.67%	
5420003 - Freight & Postage Services	8,532	13,679	12,784	13,000	16,000	3,000	23.08%	
5460001 - Repair&Maintenance Svcs	695	1,906	1,595	2,500	5,000	2,500	100.00%	
5470001 - Printing and Binding Exp	2,223	7,302	5,250	7,500	7,500	0	0.00%	
5480001 - Promotional Activities Exp	0	16,898	13,841	20,000	20,000	0	0.00%	
5490001 - Othr Current Chgs&Obligat	361	0	0	0	0	0	-	
5490060 - Incentives & Awards	130	629	2,349	3,700	3,100	(600)	-16.22%	
5496551 - Intgv Sv-Risk Financing	770	1,060	920	800	840	40	5.00%	
5510001 - Office Supplies Exp	458	927	638	700	700	0	0.00%	
5520001 - Operating Supplies Exp	(2,192)	40,398	11,197	31,000	17,800	(13,200)	-42.58%	
5520098 - PC Purchases under \$5,000	0	3,344	0	0	0	0	-	
5540001 - Bks, Pub, Subscrp&Membshps	638	724	1,444	1,050	0	(1,050)	-100.00%	
5550001 - Training&Education Costs	855	2,175	1,750	1,800	0	(1,800)	-100.00%	
5640001 - Machinery And Equipment	0	19,566	14,090	0	12,000	12,000	-	Wellness Center exercise equipment
Expenditures Total	61,774,517	65,594,358	69,759,535	68,657,000	68,907,050	250,050	0.4%	

EMPLOYEE HEALTH BENEFITS

Employee Health Benefits Fund

1008 - Reserves

Account	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	Budget to Budget Change	Budget to Budget % Change	OMB Notes
5995000 - Reserve-Contingencies	0	0	0	11,244,000	20,131,700	8,887,700	79.04%	The 79.0% increase in Contingency Reserve is due to raising its level to the maximum allowable by State Statute (10% of Total Resources).
5999000 - Reserve-Accrued Liability	0	0	0	117,088,060	114,299,840	(2,788,220)	-2.38%	Decreased due to increase in Contingency Reserve.
Reserves Total	0	0	0	128,332,060	134,431,540	6,099,480	4.8%	