

Human Resources and Employee Benefits

Department Director: Peggy Rowe

OMB Budget Analyst: Jim Abernathy

Department Purpose

Human Resources (HR) provides strategic and administrative support for the Unified Personnel System (UPS). Their driving motivation is to become a trusted solution partner for every member of the UPS. In addition, the HR team is committed to cultivating a diverse, talented, and engaged workforce prepared to serve the citizens of Pinellas County.

Human Resources is structured into Centers of Excellence (COE) to meet the service needs of their customers. Each COE contributes to all aspects of the HR mission. Service excellence is the hallmark of all their strategies, programs, and day-to-day operations. The department is organized into five COEs: Communications & Outreach; Organizational & Talent Development; Planning & Performance; and Workforce Strategy, Compensation, and Classification; & Human Resources Management System.

Budget Summary

Fund: 0001 - General Fund						
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimate	FY24 Request
Personnel Services	\$3,854,609	\$3,648,371	\$3,714,760	\$4,356,780	\$3,629,910	\$4,454,120
Operating Expenses	\$229,783	\$207,730	\$205,619	\$312,760	\$336,820	\$347,180
Capital Outlay	\$4,312	\$0	\$0	\$0	\$5,820	\$0
Expenditures Total	\$4,088,704	\$3,856,100	\$3,920,379	\$4,669,540	\$3,972,550	\$4,801,300
FTE – General Fund	35.4	34.4	35.4	36.4	36.4	36.4

Fund: 5006 – Employee Health Benefits Fund						
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimate	FY24 Request
Fund Balance	\$86,394,018	\$89,658,293	\$112,631,721	\$114,298,820	\$112,9143,161	\$104,580,240
Charges for Services	\$74,965,333	\$77,674,684	\$63,562,435	\$66,258,910	\$64,414,160	\$68,700,180
Interest Earnings	\$2,132,823	\$127,582	\$(1,523,296)	\$712,500	\$1,500,000	\$1,900,000
Other Misc. Revenues	\$138,348	\$108,161	\$54,210	\$0	\$0	\$0
Transfer from Other Funds	\$2,000,000	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$165,630,521	\$167,568,720	\$174,368,847	\$181,270,230	\$178,827,321	\$175,180,420

Fund: 5006 – Employee Health Benefits Fund						
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimate	FY24 Request
Personnel Services	\$166,755	\$128,837	\$239,422	\$216,240	\$181,030	\$219,680
Claims	\$61,199,471	\$60,923,016	\$58,311,370	\$60,773,030	\$69,947,780	\$66,336,720
Operating Expenses	\$4,030,945	\$4,497,598	\$3,223,725	\$ 4,164,870	\$4,108,070	\$4,135,320
Capital Outlay	\$0	\$0	\$0	\$10,200	\$10,200	\$13,000
Reserves	\$0	\$0	\$0	\$116,105,890	\$0	\$104,475,420
Expenditures Total	\$65,397,171	\$65,549,450	\$61,774,517	\$181,270,230	\$74,247,080	\$175,180,420
FTE – Employee Health Benefits Fund	2.0	2.0	2.0	2.0	2.0	2.0

Human Resources and Employee Benefits

FY24 Budget Drivers and Topics for Discussion

- The FY24 Budget in the General Fund for Human Resources increases \$131,760, or 2.8%, to \$4.8M.
 - Salaries and benefits increase \$97,340, or 2.2%, to \$4,454,120. Included in this is a 3.0% Salary Adjustments on the Mid-Point for all employees. FTE remains at 36.4
 - Operating expenditures increase \$34,420, or 11.0%, to \$347,180. Included in this are increasing the number of training classes available for County employees.
- The FY24 Budget in the Employee Health Benefits Fund Claims costs are increasing by \$5.6M while reserves are decreasing by \$11.6M for a net decrease of \$6.1M, or 3.4%, to \$175.2M.
 - Claims for medical, dental, pharmacy, and mental health services increase to \$66.3M.
 - Current year medical claims are running higher than anticipated, with estimates being \$9.2M over budget.
 - High dollar claims through April are 20.2% higher than the previous year.
 - Reserves decrease to \$104.5M.
 - FTE remains at 2.0.
- Revenues increase \$3.6M, or 5.4%, to \$70.6M.
 - Charges for services, which includes premiums received from employees, retirees, and departments, increase \$2.4M, or 3.7%, to \$68.7M.

FY24 Decision Packages

- The Department has proposed no decision packages for FY24.

FY22 Accomplishments

- HR met or exceeded all Service Level Goals in all three categories: HR Customer Satisfaction Survey, New Employee Orientation Survey, and Time-to-Fill Positions. These goals were set in collaboration with the Appointing Authorities and the Unified Personnel Board.
- Collaborated with Appointing Authorities to enhance the Employee Referral Program.
 - 125 employees were hired via our Employee Referral Program.
 - Use of Employee Referral Program increased 76.0% from 2021.
- Conducted four County career fairs.
- Attended 47 recruitment and community events, resulting in 47 new hires.
- Worked with the Appointing Authorities to develop a retention supplement to reward employees who remain employed through 2023. The first of two payments was made in February 2023.
- Redesigned our foundational leadership program and held a pilot for 21 supervisors. *Boot Camp: Leadership Essentials* will run for 4 sessions in 2023.
- Organizational & Talent Development (OTD) customized 46 learning opportunities at the request of department leadership to help employees up-skill, re-skill, and new-skill on a wide variety of topics.
- Improved dental benefits design and added voluntary benefits with approximately 1,500 elected.
- Coordinated approximately 63,000 hours of volunteer services with an estimated value of \$1.8M.

Human Resources and Employee Benefits

Performance Measures

Measure (Calendar Year)	Unit of Measure	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
Based on Today's Experience, How Satisfied Are You with HR?	Percent	92.7%	92.7%	92.5%	92.5%
I Receive Competitive Benefits Overall (Biennial Year)	Percent	84.0%	-	80.0%	80.0%
I Received the Requested Information in a Timely Manner	Percent	94.8%	94.8%	95.0%	95.0%
I Was Well Engaged with What Was Going On At the Event	Percent	95.0%	95.0%	90.0%	90.0%
The HR Representative Was Helpful?	Percent	96.0%	96.0%	100%	100%
The HR Representative Was Professional and Courteous.	Percent	96.0%	96.0%	100%	100%
Time to Fill Positions	Days	N/A	93.6	70	70

Budget Summary by Program and Major Object

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
5006 - Emp Health Benefits	\$0	\$0	\$0	116,105,890	\$104,475,420
Total	\$0	\$0	\$0	\$116,105,890	\$104,475,420

Volunteer Services

Management of the Volunteer Program for the Unified Personnel System.

Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
0001 - General Fund	\$150,908	\$162,683	\$167,417	200,530	\$205,480
Total	\$150,908	\$162,683	\$167,417	\$200,530	\$205,480

Human Resources and Employee Benefits

Emergency Events

Expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program or other funding sources, as applicable.

Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
0001 - General Fund	\$111,956	\$17,845	\$0	0	\$0
Total	\$111,956	\$17,845	\$0	\$0	\$0

Employee Health Benefits Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
0001 - General Fund	\$477,404	\$582,685	\$590,630	742,640	\$598,740
5006 - Emp Health Benefits	\$65,383,007	\$65,547,065	\$61,774,517	65,164,340	\$70,704,720
Total	\$65,860,411	\$66,129,750	\$62,365,147	\$65,906,980	\$71,303,460

Unified Personnel System-Human Resources

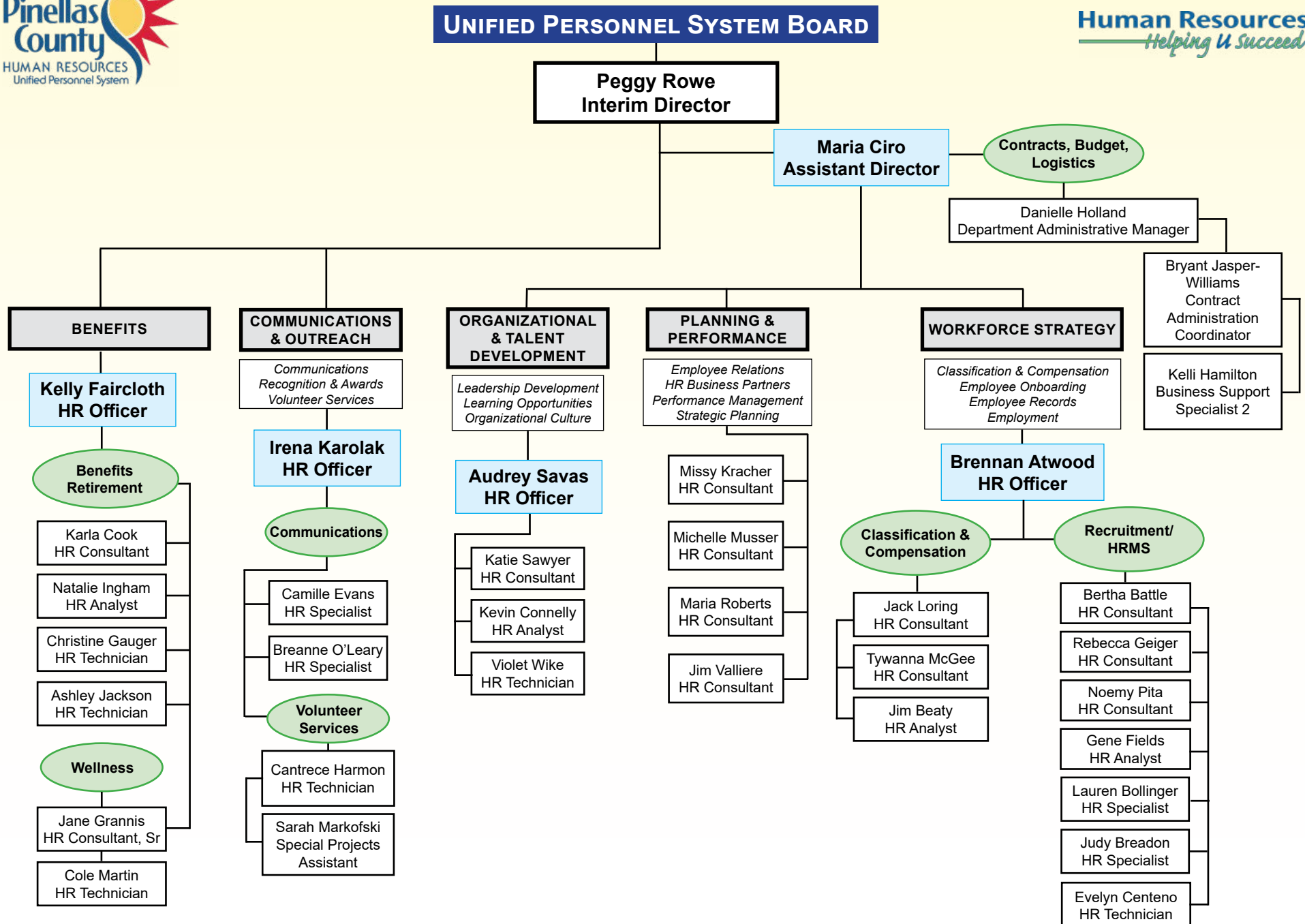
Strategic and administrative support for the Unified Personnel System (UPS) to position Pinellas County Government as a top-choice employer in the Tampa Bay Region. HR implements and applies the Personnel Act, coordinates HR activities with all Appointing Authorities, and provides guidance to UPS organizations.

Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
0001 - General Fund	\$3,348,435	\$3,092,687	\$3,162,332	3,726,370	\$3,997,080
Total	\$3,348,435	\$3,092,687	\$3,162,332	\$3,726,370	\$3,997,080

Attachments:

1. Organizational Chart (pg. 5)
2. Budget Report – General Fund (pg. 6)
3. Budget Report – Employee Health Benefits Fund (pgs. 7 – 8)
4. Vacancy Report (pg. 9)
5. Fund Forecast (pg. 10)

Human Resources Organization Chart



Fund: 0001 - General Fund
Version: County Admin Review

Expenditures

Account	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimate	FY24 Request	Budget to Budget Change	Budget to Budget % Change	Variance Explanation
5110001 - Executive Salaries	1,598,765	1,497,116	1,766,555	1,841,120	1,672,650	1,977,170	136,050	7.4%	
5120001 - Regular Salaries & Wages	1,103,311	1,036,148	883,448	1,144,290	829,830	1,040,490	(103,800)	-9.1%	
5130001 - Other Salaries And Wages	12,615	7,581	23,502	0	0	0	0		
5140001 - Overtime Pay	1,905	0	14,638	0	0	0	0		
5150001 - One Time COLA	0	0	0	44,400	21,900	0	(44,400)	-100.0%	Reduction due to one-time \$1,200 retention pay in FY23
5210001 - FICA Taxes	199,292	186,846	193,785	221,220	187,870	226,020	4,800	2.2%	
5220001 - Retirement Contributions	277,862	295,799	342,677	396,970	341,530	475,770	78,800	19.9%	
5230001 - Hlth,Life,Dntl,Std,Ltd	660,859	624,881	544,914	708,780	576,130	734,670	25,890	3.7%	
5299991 - Reg Salary&Wgs-Contra-Prj	0	0	(41,631)	0	0	0	0		
5299992 - Benefits-Contra-Projects	0	0	(13,128)	0	0	0	0		
Personnel Services Total	3,854,609	3,648,371	3,714,760	4,356,780	3,629,910	4,454,120	97,340	2.2%	
5310001 - Professional Services	1,188	3,800	0	28,000	28,000	30,000	2,000	7.1%	Increased number of 'Business Writing' classes from 2 to 3 to meet demand
5340001 - Other Contractual Svcs	46,053	28,646	30,760	6,230	39,230	10,380	4,150	66.6%	FY24 ADA remediation
5400001 - Travel and Per Diem	5,852	1,632	6,061	30,850	30,570	32,990	2,140	6.9%	Travel related to provide training for County employees
5410001 - Communication Services	6,411	6,609	7,036	7,450	7,450	7,450	0	0.0%	
5420001 - Freight	1,354	11	232	500	500	500	0	0.0%	
5420002 - Postage	368	754	418	400	400	400	0	0.0%	
5460001 - Repair&Maintenance Svcs	11,619	7,480	9,019	17,560	17,060	27,360	9,800	55.8%	Upgrades to training room on the 4th floor of the Annex
5470001 - Printing and Binding Exp	3,511	1,578	2,079	3,950	4,850	5,300	1,350	34.2%	Materials for training, education fair, and learning competency framework
5480001 - Promotional Activities Exp	748	6,528	9,342	25,000	25,130	22,400	(2,600)	-10.4%	
5490001 - Othr Current Chgs&Obligat	26,427	13,280	17,248	29,820	24,900	25,500	(4,320)	-14.5%	
5490060 - Incentives & Awards	8,163	4,098	2,596	8,000	8,000	8,000	0	0.0%	
5496551 - Intgv Sv-Risk Financing	46,330	60,520	58,330	49,800	49,800	49,800	0	0.0%	
5510001 - Office Supplies Exp	6,491	8,209	7,375	11,500	11,500	11,500	0	0.0%	
5520001 - Operating Supplies Exp	13,024	15,189	15,197	16,690	14,690	21,560	4,870	29.2%	Materials for assessments and trainings
5520009 - Oper. Supplies-Computer	0	0	2,471	11,350	7,110	8,370	(2,980)	-26.3%	
5520098 - PC Purchases under \$5,000	35,108	34,569	15,906	23,750	27,010	39,410	15,660	65.9%	Based on the County's PC replacement program
5540001 - Bks,Pub,Subscrip&Membrshps	12,383	11,170	11,702	11,910	11,720	11,660	(250)	-2.1%	
5550001 - Training&Education Costs	9,065	3,658	9,847	30,000	28,900	34,600	4,600	15.3%	Increase due to increased cost of annual conferences
Operating Total	234,095	207,730	205,619	312,760	336,820	347,180	34,420	11.0%	
5640001 - Machinery And Equipment	0	0	0	0	5,820	0	0		
Capital Outlay Total	0	0	0	0	5,820	0	0		
Expenditures Total	4,088,704	3,856,100	3,920,379	4,669,540	3,972,550	4,801,300	131,760	2.8%	

Fund: 5006 - Emp Health Benefits
Version: County Admin Review

Revenues

Account	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimate	FY24 Request	Budget to Budget Change	Budget to Budget % Change	Variance Explanation
2710201 - FB-Unrsv-Cntywide-Beg	86,394,018	89,658,293	112,631,721	114,298,820	112,913,161	104,580,240	(9,718,580)	-8.5%	
3412401 - Int Sv-Hlth Ben-Departments	61,363,788	63,286,144	52,974,217	54,474,260	53,201,150	56,653,100	2,178,840	4.0%	
3494401 - Chg Sv-Emp Ded-Sup Electn	13,601,545	14,388,541	10,231,995	11,784,650	11,213,010	12,047,080	262,430	2.2%	
3611001 - Interest On Investments	2,132,823	127,582	(1,523,296)	712,500	1,500,000	1,900,000	1,187,500	166.7%	
3699991 - Other Miscellaneous Revenue	138,348	108,161	54,210	0	0	0	0		
3810001 - Trans Fr General Fund	2,000,000	0	0	0	0	0	0		
Revenues Total	165,630,521	167,568,720	174,368,847	181,270,230	178,827,321	175,180,420	(6,089,810)	-3.4%	

Expenditures

Account	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimate	FY24 Request	Budget to Budget Change	Budget to Budget % Change	Variance Explanation
5110001 - Executive Salaries	86,576	88,869	93,824	95,220	92,790	98,090	2,870	3.0%	
5120001 - Regular Salaries & Wages	28,424	3,247	48,521	51,920	32,720	50,310	(1,610)	-3.1%	
5140001 - Overtime Pay	0	0	280	0	0	0	0		
5150001 - One Time COLA Wage Disbursement	0	0	0	2,400	1,200	0	(2,400)	-100.0%	Reduction due to one-time \$1,200 retention pay in FY23
5210001 - FICA Taxes	8,614	6,914	10,558	11,070	9,620	11,350	280	2.5%	
5220001 - Retirement Contributions	10,005	9,324	15,642	17,370	14,250	20,270	2,900	16.7%	
5220003 - Retirement Contrib-GASB 68	0	0	36,214	0	0	0	0		
5230001 - Hlth,Life,Dntl,Std,Ltd	33,136	20,482	34,384	38,260	30,450	39,660	1,400	3.7%	
5299991 - Reg Salary&Wgs-Contra-Prj	0	0	(3,660)	0	0	0	0		
5299992 - Benefits-Contra-Projects	0	0	(1,015)	0	0	0	0		
Personnel Services Total	166,755	128,837	234,748	216,240	181,030	219,680	3,440	1.6%	

Attachment 3 - Budget Report - Employee Health
Benefits Fund

Account	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Estimate	FY24 Request	Budget to Budget Change	Budget to Budget % Change	Variance Explanation
5230003 - Hlth Prem Retir-Sec Horiz	10,149,779	10,398,086	3,934,302	5,885,040	5,885,040	5,777,010	(108,030)	-1.8%	Based on projections from consultant and contract with provider
5230011 - Wellness Incentive Program	117,783	137,768	51,315	200,000	200,000	200,000	0	0.0%	
5231101 - Hlth Claims Pd-Medical	48,582,980	47,419,733	51,673,827	51,429,670	60,585,670	57,072,640	5,642,970	11.0%	Based on projections from consultant. Includes medical, pharmacy, and vision claims.
5231102 - Hlth Claims Pd-Dental	1,871,141	2,066,391	2,187,790	2,289,470	2,289,470	2,289,470	0	0.0%	
5231103 - Hlth Claims Pd-Mntl Hlth	250,187	667,438	245,611	707,600	707,600	707,600	0	0.0%	
5231104 - Employer HSA Funding - Pinellas County	227,600	233,600	223,200	261,250	280,000	290,000	28,750	11.0%	Based on projected increase in participants
Claims Total	61,199,471	60,923,016	58,316,045	60,773,030	69,947,780	66,336,720	5,563,690	9.2%	
5310001 - Professional Services	6,438	2,875	5,224	12,000	12,000	19,000	7,000	58.3%	Training classes for employees; due to increased interest in 'lifestyle' classes.
5340001 - Other Contractual Svcs	507,450	860,706	522,684	559,620	507,620	512,620	(47,000)	-8.4%	Removed '457 Analysis' from contract
5340008 - Admin Fee-Medical	3,268,182	3,393,314	2,600,244	3,500,000	3,500,000	3,500,000	0	0.0%	
5340009 - Admin Fee-Mental Health	176,865	183,098	54,737	0	0	0	0	0.0%	
5340010 - Admin Fee-Flex Spend Acct	58,657	41,324	27,860	30,000	30,000	32,000	2,000	6.7%	Administrative fee for the Flexible Spending Account program.
5400001 - Travel and Per Diem	(332)	0	143	2,450	2,250	2,650	200	8.2%	Increased cost to travel to conferences
5410001 - Communication Services	363	361	361	360	360	360	0	0.0%	
5420003 - Freight & Postage Services	6,241	8,158	8,532	8,100	8,100	12,100	4,000	49.4%	Postage for benefits communications and freight charge for fitness equipment
5460001 - Repair&Maintenance Svcs	1,193	919	695	2,500	2,500	2,500	0	0.0%	
5470001 - Printing and Binding Exp	3,244	3,575	2,223	6,600	4,500	5,000	(1,600)	-24.2%	Reduced estimate cost to distribute Wellness and Benefits material to employees and retirees.
5480001 - Promotional Activities Exp	0	0	0	20,000	20,000	20,000	0	0.0%	
5490001 - Othr Current Chgs&Obligat	0	0	361	0	0	0	0	0.0%	
5490060 - Incentives & Awards	633	932	130	5,000	2,500	3,600	(1,400)	-28.0%	Reduced estimate cost for Wellness Champion Meetings
5496551 - Intgv Sv-Risk Financing	890	860	770	1,060	1,060	1,060	0	0.0%	
5510001 - Office Supplies Exp	55	0	458	700	700	700	0	0.0%	
5520001 - Operating Supplies Exp	1,168	576	(2,192)	14,000	14,000	21,580	7,580	54.1%	Replacement equipment for Public Works gym, supplies for Wellness Center
5540001 - Bks, Pub, Subscrp&Membrshps	120	144	638	1,050	1,050	1,050	0	0.0%	
5550001 - Training&Education Costs	(221)	755	855	1,430	1,430	1,100	(330)	-23.1%	Reduced number of conferences
Operating Total	4,030,945	4,497,598	3,223,724	4,164,870	4,108,070	4,135,320	(29,550)	-0.7%	
5640001 - Machinery And Equipment	0	0	0	10,200	10,200	13,000	2,800	27.5%	Exercise equipment upgrade
Capital Outlay Total	0	0	0	10,200	10,200	13,000	2,800	27.5%	
5995000 - Reserve-Contingencies	0	0	0	6,630,160	0	6,989,410	359,250	5.4%	
5999000 - Reserve-Accrued Liability	0	0	0	109,475,730	0	97,486,290	(11,989,440)	-11.0%	
Reserves Total	0	0	0	116,105,890	0	104,475,700	(11,630,190)	-10.0%	
Expenditures Total	65,397,171	65,549,450	61,774,517	181,270,230	74,247,080	175,180,420	(6,089,810)	-3.4%	

Position Title	Position Number	Grade	Vacancy Date	Annual Base Salary	Hiring Status
Dir HR	HRD/E1	E40	6-Apr-23	\$ 204,064	AA/UPB
HR Tech	HRD/C14	C20	11-Feb-23	\$ 41,520	Background check
HR Spec	HRD/C63	C22	25-Mar-23	\$ 56,666	Hold - upfill

**Employee Benefits
Fund 5006**

Employer Rate Change	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Employee/Retiree Rate Change	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Claims % Change	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Operating Exp % Change	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

AVAILABLE FUNDS

	Estimate FY23	Request FY24	Forecast FY25	Forecast FY26	Forecast FY27	Forecast FY28	Forecast FY29	Forecast FY30	Forecast FY31
Resources									
Beginning Fund Balance	112,913,161	104,580,240	104,475,700	103,689,520	103,613,240	104,312,610	105,857,840	108,323,890	111,790,750
<i>Total Beginning Balance</i>	<i>112,913,161</i>	<i>104,580,240</i>	<i>104,475,700</i>	<i>103,689,520</i>	<i>103,613,240</i>	<i>104,312,610</i>	<i>105,857,840</i>	<i>108,323,890</i>	<i>111,790,750</i>
Revenue									
3412401 Int Sv-Hlth Ben-BCC	32,511,650	35,665,000	37,448,250	39,320,663	41,286,696	43,351,030	45,518,582	47,794,511	50,184,237
3412402 Int Sv-Hlth Ben- Planning Council	208,920	256,160	268,968	282,416	296,537	311,364	326,932	343,279	360,443
3412403 Int Sv-Hlth Ben-Ret-Empr	5,150,600	5,551,750	5,829,338	6,120,804	6,426,845	6,748,187	7,085,596	7,439,876	7,811,870
3412413 Int Sv-Hth Ben - Retiree - Emplo	-	-	-	-	-	-	-	-	-
3412451 Int Sv-Hth Ben-Clerk	6,907,240	7,986,230	8,385,542	8,804,819	9,245,060	9,707,312	10,192,678	10,702,312	11,237,428
3412453 Int Sv-Hth Ben - Retiree - Emplo	764,590	1,057,150	1,110,008	1,165,508	1,223,783	1,284,972	1,349,221	1,416,682	1,487,516
3412461 Int Sv-Hlth Ben-PA	1,396,500	1,584,650	1,663,883	1,747,077	1,834,430	1,926,152	2,022,460	2,123,583	2,229,762
3412463 Int Sv-Hth Ben - Retiree - Employer - PA	-	-	-	-	-	-	-	-	-
3412471 Int Sv-Hlth Ben-SE	597,640	660,600	693,630	728,312	764,727	802,963	843,112	885,267	929,531
3412481 Int Sv-Hlth Ben-TC	3,582,900	3,891,560	4,086,138	4,290,445	4,504,967	4,730,216	4,966,726	5,215,063	5,475,816
3494401 Chg Sv-Emp Ded-Sup Electn	65,080	67,810	71,201	74,761	78,499	82,423	86,545	90,872	95,415
3494403 Chg Sv-Emp Ded-Tax Coll	507,000	506,640	531,972	558,571	586,499	615,824	646,615	678,946	712,893
3494404 Chg Sv-Emp Ded-Prop Appr	195,030	240,540	252,567	265,195	278,455	292,378	306,997	322,347	338,464
3494405 Chg Sv-Emp Ded-Otr Agency	30,560	37,630	39,512	41,487	43,561	45,740	48,026	50,428	52,949
3494406 Chg Sv-Emp Ded-Clerk	932,100	981,930	1,031,027	1,082,578	1,136,707	1,193,542	1,253,219	1,315,880	1,381,674
3494410 Chg Sv-Emp Ded-Intra BCC	4,833,945	5,366,540	5,634,867	5,916,610	6,212,441	6,523,063	6,849,216	7,191,677	7,551,261
3499712 Chg Sv-Non Actv Emp-Ret	2,139,550	3,935,670	4,132,454	4,339,076	4,556,030	4,783,831	5,023,023	5,274,174	5,537,883
3499718 Chg Sv-Non Actv Emp-Cobra	60,000	35,250	37,013	38,863	40,806	42,847	44,989	47,238	49,600
3499730 Chg Sv-Non Actv Emp-Ret Health	633,250	769,680	808,164	848,572	891,001	935,551	982,328	1,031,445	1,083,017
3499740 Chg Sv-Non Actv Emp-Ret Dental	70,290	80,580	84,609	88,839	93,281	97,945	102,843	107,985	113,384
3499750 Chg Sv-Non Actv Emp-Ret Life	19,700	24,810	26,051	27,353	28,721	30,157	31,665	33,248	34,910
3611001 Interest On Investments	1,500,000	1,900,000	570,000	570,000	570,000	570,000	570,000	570,000	570,000
Total Revenue	62,106,545	70,600,180	72,705,189	76,311,948	80,099,046	84,075,498	88,250,773	92,634,812	97,238,052
Total Resources	175,019,706	175,180,420	177,180,889	180,001,468	183,712,286	188,388,108	194,108,613	200,958,702	209,028,802
Requirements									
Expenditures									
Personal Services	70,128,810	66,556,400	69,218,656	71,987,402	74,866,898	77,861,574	80,976,037	84,215,079	87,583,682
Operating Expenses	4,108,070	4,135,320	4,259,380	4,387,161	4,518,776	4,654,339	4,793,969	4,937,788	5,085,922
Capital Outlays	10,200	13,000	13,325	13,658	14,000	14,350	14,708	15,076	15,453
Total Expenditures	74,247,080	70,704,720	73,491,361	76,388,221	79,399,674	82,530,263	85,784,715	89,167,943	92,685,057
Reserves									
Total Requirements	74,247,080	70,704,720	73,491,361	76,388,221	79,399,674	82,530,263	85,784,715	89,167,943	92,685,057
GROSS ENDING BALANCE/ RESERVES	100,772,626	104,475,700	103,689,528	103,613,247	104,312,612	105,857,845	108,323,898	111,790,759	116,343,746
RESERVES (excluding OPEB)	55,772,626	59,475,700	58,689,528	58,613,247	59,312,612	60,857,845	63,323,898	66,790,759	71,343,746
Required Reserves (2 1/2 months claims)	14,610,169	13,865,917	14,420,553	14,997,375	15,597,270	16,221,161	16,870,008	17,544,808	18,246,600
Above/Below Required Reserves (with OPEB)	86,162,457	90,609,783	89,268,975	88,615,872	88,715,342	89,636,684	91,453,891	94,245,951	98,097,145
Above/Below Required Reserves (w/o OPEB)	41,162,457	45,609,783	44,268,975	43,615,872	43,715,342	44,636,684	46,453,891	49,245,951	53,097,145
Total OPEB Reserves	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
General Fund Portion of OPEB Reserves	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31