



CITY OF MIAMI BEACH

Preliminary FY 2022 Budget

Human Resources & Labor Relations
Medical & Dental Fund
Risk Management Fund

Meeting Dates:

Dept: 3/12/2021

City Mgr: 4/6/2021

HUMAN RESOURCES

DEPARTMENT MISSION STATEMENT

We are committed to treating each person as a valued customer while contributing positively to achieve the overall goals of the City of Miami Beach through comprehensive programming that displays a thorough understanding of all aspects of the human resource profession, including proactive involvement in areas of legal compliance and service that displays a genuine interest in the lives of others.

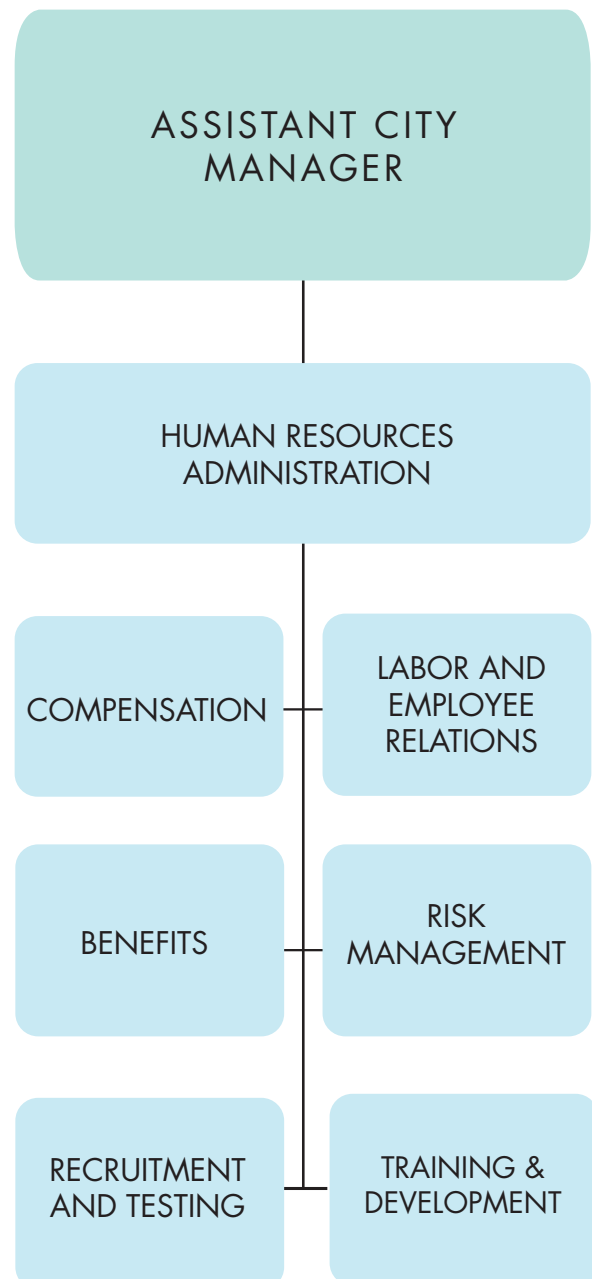
DEPARTMENT DESCRIPTION

The Human Resources Department is responsible for all personnel-related activities and is comprised of the following functional areas:

- Compensation - Processes and maintains all employee and s415 retiree personnel information including payroll earnings and deductions, tuition assistance, Deferred Retirement Option Plan (DROP) payouts, sick sell backs, leave and attendance, cost of living adjustment (COLA) increases, pension buy-backs, unemployment hearings, workers compensation depositions, employment verifications, exit interviews, perfect attendance bonuses, public records requests, and Miami-Dade County financial disclosure reporting.
- Recruitment and Testing - Assists departments in recruiting and selecting qualified job applicants; develops, administers and validates competitive recruitment methods; administers pre-employment and promotional examinations and performs pre-employment background checks.
- Labor and Employee Relations - Oversees, consults, and processes disciplinary matters; investigates and responds to all Equal Employment Opportunity Commission (EEOC) official charges of alleged discrimination; negotiates and administers last chance agreements; administers the City's collective bargaining agreements, develops language to address issues upon which there is disagreement between the parties involved, and advises on conflict resolution; administers the grievance/arbitration process; and conducts citywide investigations related to employee misconduct and allegations of discriminatory practices.
- Benefits - Assists in the formulation of employee benefit programs; develops and administers benefit-related contracts; coordinates open enrollment activities; administers the budget for self and fully-insured benefit plans; oversees the City's wellness program; and ensures compliance with all Patient Protection and Affordable Care Act requirements.
- Risk Management - Protects the City's assets by identifying, evaluating, and controlling loss exposures; administering the City's insurance programs for liability, property/flood and workers' compensation; oversees risk transfer and loss control measures; and conducts safety training and inspection of facilities for potential hazards.

DEPARTMENT DESCRIPTION CONT'D

- Training & Development - Assesses training needs through communication with departments; develops training programs for departments, ensures compliance with mandatory trainings; conducts new employee orientation, educating employees on CMB culture; organizes training sessions, interviews and secures subject matter experts and vendors. Manages employee development programs to include Leadership Culture and Employee Academy Programs. Oversees Rewards & Recognition Programs to include: Service Recognition Program, Employee Suggestion Program, Performance Recognition Program, and Ethical Hero Program.



HUMAN RESOURCES

FISCAL ENVIRONMENT

The allocation of funds for the Department of Human Resources, except for Benefits and Risk Management, comes from the General Fund. The General Fund charges an administrative fee to Enterprise Fund departments, the Redevelopment Agency (RDA), and Resort Tax Fund to cover the cost of various administrative support functions provided by the General Fund.

The Risk Management and Benefits Divisions are Internal Service Funds sustained by charges to other funds and departments.

STRATEGIC ALIGNMENT

Main Vision Area:

Organizational Innovation

Management Objectives:

- **Organizational Innovation**
 - Support all objectives to improve decision making and financial stewardship, making the city more business friendly, with an employee culture of problem solving and engagement
 - Attract and retain top talent
 - Foster rewarding careers



Strategic Plan Actions:

- N/A

Budget Enhancement Actions:

- N/A

Resilient305 Actions:

- N/A

BUSINESS ENVIRONMENT

The Human Resources Department provides direction and support regarding a myriad of related competencies. The recruitment and selection processes are the gateway to the City and the labor market is tightening in some professions, which directly challenge endeavors to recruit and maintain a competent workforce.

In terms of the business environment, the Human Resources Department has successfully recruited qualified and competent personnel for the department, thereby creating a strong team of professionals to carry out the duties of this department.

Through the Employee Satisfaction Survey, feedback and data from our customers is used to gauge and improve delivery of services.

Staff in the department supports the Personnel Board and Health Advisory Committee.

SIGNIFICANT ACCOMPLISHMENTS

- The City self-insures and self-administers its liability claims (property damage, bodily injury, automobile, police actions, and employment). The Risk Management unit closed 57 subrogation claims for both automobile and property damage with a collection of \$108,770. By pursuing these claims, the City can recuperate funds spent for repair/replacement of property damage from responsible parties.
- Through a Request for Proposal (RFP) process, HR Risk Management selected a vendor that will replace the current Risk Management Information System of 25+ years, where all liability claims are housed for external and internal customers. The "Go-Live" date was March 31, 2021. This new system will eliminate the need for paper reports for all claims (vehicle, bodily injury, property damage, etc.). The analytics capability of the new Origami software will allow the Risk Management team to share data with departmental management on a monthly basis.

The Employee Benefits division integrated many virtual and remote activities into the Wellness Program to facilitate ongoing wellness achievements by members of the City team who telecommute, due to COVID-19.

- For FY 2020, the Recruitment division received over 9,200 applications for employment that have resulted in 101 new hires and 31 rehires, for a total of 132 hires. We have also processed 239 job changes including promotions, demotions, and transfers within departments.
- During FY 2020, the Employee Benefits division integrated many virtual and remote activities into the Wellness Program to facilitate ongoing wellness achievements by members of the City team who telecommute, due to COVID-19. These activities include:
 - Workouts from home through NRG Wellness
 - Dial-in nutritionist appointments
 - Monthly virtual 3Ks including the Corporate Run
 - EAP webinars and Health webinars from Cigna
 - Financial Planning webinars from Nationwide Retirement Solutions and ICMA-RC

HUMAN RESOURCES

SIGNIFICANT ACCOMPLISHMENTS CONT'D

- The Employee Benefits division completed the City's first 100% remote open enrollment where benefit-eligible employees and retirees were assisted via Munis ESS, mail, e-mail, and phone with no in-person assistance.
- The department kept track of all furloughed employees by department and the associated cost savings during the COVID pandemic. Furloughed employee information was kept current in Munis and a mechanism was created to reassign furloughed employees when positions became available.
- The Employee Relations division responded to unemployment claims biweekly for all furloughed employees; conducted twenty-five (25) Pre-Determination Hearings on employee misconduct; conducted 10 Fitness for Duty processes and completed 17 management referrals to the EAP. The City received five (5) charges of alleged discrimination and one alleged sexual harassment charge. The City submitted five (5) position statements to the Equal Employment Opportunity Commission (EEOC) and one (1) to the Florida Commission on Human Relations (FCHR). A total of three (3) dismissals determining no violations of Statutes were received: one (1) from the EEOC and two (2) from the FCHR. Three (3) EEOC determinations are pending.
- The Labor Relations division implemented and monitored the furlough day program, including holding impact bargaining sessions with affected unions. The division held four (4) Step III hearings on union grievances and worked with the City Attorney's Office on three (3) employment litigation matters.
- The Compensation division worked on establishing a new Munis time bank as well as new emergency paid leave payroll codes in response to the City's implementation of the Families First Coronavirus Response Act (FFCRA). The new time bank and pay codes provided the City with a tool for issuing and monitoring up to 80 hours of emergency paid leave to full-time employees who were in close contact with a COVID positive individual or who tested positive themselves.

SIGNIFICANT ACCOMPLISHMENTS CONT'D

- The Compensation division was also responsible for banking emergency paid leave hours on behalf of those employees who became eligible during the course of the pandemic. While responding to the financial challenges posed by the pandemic, the Compensation Team also worked on establishing new Munis payroll codes which allowed furloughed employees to utilize their existing leave balances without simultaneously receiving new leave accruals.
- At a time when all five members of the Compensation team were assigned to a COVID-19 response team to assist in contact tracing and servicing those employees who were diagnosed as COVID-19 positive or who became symptomatic, cost of living adjustments (COLAs) were processed in a timely fashion for employees who are covered under all five collective bargaining units and the team remained productive in completing 2,234 salary changes in response to merit increases, promotions, and other compensation change requests.
- Since the beginning of the COVID-19 pandemic, the Human Resources department has been dedicated to the tracking/analysis of the COVID-19 virus. During the timeframe of March 2020 - September 2020, the HR department had the following number of employees affected by COVID-19:
 - 210 positive employees
 - 615 close contacts
 - 282 symptomatic employees
 - 89 higher risk/accommodated employees
- The Human Resources department was divided into 4 teams to deal with the COVID-19 pandemic: Symptomatic, Positive Monitoring, Close Contact, and Return to Work. We have on-call groups for after hours and weekends so that we are always up to date with all employee activity.



HUMAN RESOURCES

CRITICAL SUCCESS FACTORS

Several factors are critical to the Human Resources Department's successful achievement of its work plan:

- Ensuring the Human Resources department staff are given the tools, training, and motivation to operate in the most efficient and effective manner
- Recognizing and encouraging the value of diversity in the workplace
- Establishing, administering, and effectively communicating sound policies, rules, and practices that treat employees with dignity and equality while maintaining City compliance with federal, state, and local employment labor laws, City ordinances, administrative policies, and labor agreements

FUTURE OUTLOOK

The Human Resources Department will continue to work proactively with other departments and the five (5) collective bargaining units to address challenges facing the City, including, but not limited to, meaningful discussions on:

- Sustaining essential services and promoting organizational excellence with limited resources
- Recruiting and maintaining a quality workforce
- Ensuring the City's compensation plan continues to stay competitive
- Ensuring the City's classification plan continues to be equitable and accurately represents the tasks and responsibilities of each incumbent
- Continuing efforts to promote an organizational culture where employees accept and understand that they are individually and collectively responsible for transparent and ethical behaviors that are beyond reproach



HUMAN RESOURCES

PERFORMANCE PLAN HIGHLIGHTS

PERFORMANCE MEASURES	2018 Actuals	2019 Actuals	2020 Actuals	2021 Target	2022 Target
Main Vision Area: Organizational Innovation					
% of change for group employer medical premium (includes HSA contribution)	13%	5%	5%	5%	5%
% of change for group employer dental premium (includes HSA contribution)	11%	4%	5%	5%	5%
% of change for group employee medical premium	0%	15%	0%	15%	15%
% of change for group employee dental premium	0%	15%	0%	10%	10%
Average value of medical claims per employee per month	\$1,059	\$1,006	\$1,035	\$950	\$950
Average value of dental claims per employee per month	\$73	\$69	\$64	\$65	\$65
# of applicants processed by recruitment functional area	21,730	15,323	9,291	15,000	15,000
% of Engagement in Go365 Wellness program	55%	53%	49%	60%	60%
Employee Hours on Injury Service Connected (ISC)	8,797	16,496	20,340	12,500	12,500
Injury Service Connection (ISC) Claims Cost	\$342,409	\$541,113	\$743,328	\$350,000	\$350,000
Average value of workers compensation claim	\$5,038	\$6,716	\$6,515	\$5,500	\$5,500
# of 3rd party liability claims received	175	177	137	150	150
Value of 3rd party liability claims settled	\$3,013,831	\$2,903,776	\$4,354,079	\$2,700,000	\$2,700,000
# of total employees drug tested	2,390	2,957	1,377	3,000	3,000
% of Equal Employment Opportunity Commission charges ruled in City's favor	100%	100%	100%	100%	100%
# of employees who received tuition reimbursement	132	113	74	125	125
# of employees trained on HR related topics	N/A	823	0	650	650
Total Tuition Reimbursement	\$245,637	\$295,531	\$167,380	\$160,000	\$160,000
Average Salary	\$65,679	\$62,380	\$77,215	\$70,000	\$70,000

*Indicates measure was not tracked and/or conducted during reporting period

Department: **Human Resources - General and Internal Service Funds**

Program	Vision Area	Description	FY 2021 Program Exp \$	FY 2021 FTE's	FY 2021 Program Rev \$	Performance Measures	FY 2020 Targets	FY 2020 Actuals	FY 2021 Targets
Compensation & Payroll	Organizational Innovation	Provide ongoing cyclic reviews of citywide positions & classifications to ensure fair & equitable market compensation for employees.	718,400	5.00		# of employee's who received tuition reimbursement	125	74	125
						Tuition Reimbursements - Certifications	\$70,000	\$15,597	\$30,000
						Tuition Reimbursements - Bachelor Degrees	\$70,000	\$57,709	\$50,000
						Tuition Reimbursements - Masters Degree	\$160,000	\$94,073	\$80,000
						Amount of Tuition Reimbursements	\$300,000	\$167,380	\$160,000
						Average Salary (Full-time UNC)	\$70,000	\$77,215	\$70,000
Recruitment/Testing	Organizational Innovation	Onboarding of employees; One-stop Shop to include background, hiring and identification processing; administering testing for promotional opportunities.	612,000	6.00		# of new hires processed	300	132	150
						# of promotions processed	225	235	225
						# of applicants processed by recruitment functional area	15,000	9,291	15,000
Employee Relations	Organizational Innovation	Process disciplinary matters; investigate and respond to EEOC complaints; report on City's diversity program; prepare reports required by DOJ Office of Civil Rights and EEOC.	319,300	3.00		# of hours consulting on employee relations issues	750	108	150
						# of total employees drug tested	3,000	1,377	3,000
						% of Equal Employment Opportunity Commission charges ruled in City's favor	100%	100%	100%
Training & Development	Organizational Innovation	Supports the development and coordination of the comprehensive training and development programs, sustains citywide e-learning program and development of new training programs, facilitates and trains supervisory program, leadership culture program, and employee academy, develops and supports SNAP surveys including employee reward and recognition program oversight.	133,200	1.00		% of new employees with access to OD online required training within two weeks of official employment start date	100%	100%	100%
						# of citywide administrative procedures updated	10	7	10
						# of employees trained on HR related topics	650	0	650
						% of contract employees trained in customer service standards	100%	100%	100%

Department: Human Resources - General and Internal Service Funds

Program	Vision Area	Description	FY 2021 Program Exp \$	FY 2021 FTE's	FY 2021 Program Rev \$	Performance Measures	FY 2020 Targets	FY 2020 Actuals	FY 2021 Targets
Labor Relations	Organizational Innovation	Conduct & administer the city's collective bargaining process in developing final agreements between the city & the five (5) various bargaining groups.	585,400	2.00		# of grievances received from unions	N/A	11	10
						# of hours of internal step 3 hearings	N/A	51	40
						# of arbitration cases	N/A	3	3
Workers Compensation	Organizational Innovation	Manage workers' compensation program pursuant to F.S. 440 in conjunction with Third Party Administrator (TPA); Liaison between TPA and City employees.	6,193,000	1.00	-	# of recordable claims	250	294	250
						Employee Hours on Injury Service Connected (ISC)	12,500	20,340	12,500
						Injury Service Connection (ISC) Claims Cost	\$350,000	\$743,328	\$350,000
						Average value of workers' compensation claim	\$5,500	\$6,515	\$5,500
Liability	Organizational Innovation	Handling of 3rd party bodily injury and property damage claims pursuant to F.S. 768.28; subrogation against responsible parties of City property damage; City auto liability claims.	5,938,000	1.00	1,097,000	# of 3rd party liability claims received	150	137	150
						Value of 3rd party liability claims settled	\$2,700,000	\$4,354,079	\$2,700,000
						# of subrogation claims	85	60	65
						Amount collected in subrogation claims	\$250,000	\$107,108	\$200,000
Insurance (Property & Casualty)	Organizational Innovation	Analyze and recommend risk transfer and risk avoidance strategies in reducing the City's financial risks; manage insurance compliance for vendors contracted with the City.	7,108,000	0.50		# of citywide contracts monitored for insurance compliance	1,600	896	850
Safety	Organizational Innovation	Safety program in compliance with F.S. 440.1025, increases the awareness, reduce occupational injuries and accidents; evaluate and inspect facilities and operations for identify and correct hazards.	1,590,000	-		# of safety training classes	40	40	30
						# of person hours of training	80	50	40
						# of facility inspections for safety hazards	35	35	20
						# of City vehicle accidents	N/A	170	135
						Value of damage to City vehicle	N/A	\$140,670	\$110,000

Department: Human Resources - General and Internal Service Funds

Program	Vision Area	Description	FY 2021 Program Exp \$	FY 2021 FTE's	FY 2021 Program Rev \$	Performance Measures	FY 2020 Targets	FY 2020 Actuals	FY 2021 Targets
Employee & Retiree Benefit Management	Organizational Innovation	Administer employee and retiree benefits program including negotiating contracts with vendors, conducting annual open enrollment.	31,406,200	1.00	3,582,000	# of personnel action changes/updates to active/retiree benefit plans	4,000	2,925	2,750
						% of change for group employer medical premium (includes HSA contribution)	5%	5%	5%
						% of change for group employer dental premium (includes HSA contribution)	5%	5%	5%
						% of change for group employee medical premium	15%	0%	15%
						% of change for group employee dental premium	10%	0%	10%
						# of FML certifications	800	831	800
						Average value of medical claims per employee per month	\$950	\$1,035	\$950
						Average value of dental claims per employee per month	\$65	\$64	\$65
Employee Wellness Program	Organizational Innovation	Management of Wellness programs: NRG Fitness Yoga Zumba Medical Screenings Unlimited	309,000			# of NRG fitness participants per day	35	15	20
						# of Yoga participants per day	15	3	10
						# of Zumba participants per day	10	1	10
						% of Engagement in Go365 Wellness program	60%	49%	60%
						# of Medical Screenings Unlimited participants	550	361	400
						Total wellness points accumulated by participants	7,000,000	4,814,307	5,500,000
3rd Party Medical & Dental Insurance	Organizational Innovation	Retiree Fully Insured Plan	8,361,600						
Administration of Risk Management & Employee Benefits program functions	Organizational Innovation	Provide ongoing oversight, support and coordination of all department functions inclusive of administration, policy, strategy, budget management & planning (Risk Management & Employee Benefits).	1,626,000	4.65	943,000	# of hours on management consulting in Workers Compensation/Liability claims/Insurance Compliance	3,250	4,921	4,400

Department: **Human Resources - General and Internal Service Funds**

Program	Vision Area	Description	FY 2021 Program Exp \$	FY 2021 FTE's	FY 2021 Program Rev \$	Performance Measures	FY 2020 Targets	FY 2020 Actuals	FY 2021 Targets
Administration	Organizational Innovation	Provide ongoing oversight, support and coordination of all department functions inclusive of administration, policy, strategy, budget management, billing for benefits services, and planning.	606,900	2.85		# of hours of strategic consulting with departments	300	416	350
						# of job audits conducted	3	0	2
						# of reclassification request processed	25	7	10
						# of hours on management consulting in Workers Compensation/Liability claims/Insurance Compliance	3,250	4,160	3,250
						# of hours consulting on medical/dental program	3,250	4,921	4,400
Totals:			\$ 65,507,000	28.00	\$ 5,622,000				

FOOTNOTES:

*All internal service department expenditures are allocated to departments citywide

+10% Adjustment Analysis Human Resources

Fund	Program	Description of Service Level Increase	Adj. to FY 2021 Program Exp \$	Adj. to FY 2021 FTE	Adj. to FY 2021 Program Rev \$	Performance Measure	Current FY 2021 Target	New FY 2021 Target
540	Liability	Add Office Associate IV - Increase efficiency of claims processing& administrative record keeping	59,000	1.00		Amount collected in subrogation claims	200,000	300,000
540	Liability	Purchase additional coverages for exposures (such as Excess Flood & K-9 Insurance)	121,000					
011	Administration	Add HR Labor Analyst	77,000	1.00		# of hours of strategic consulting with departments	350	450
011	Administration	Additional Contractual Services for Training & Development Division - Increase efficiency of employees & processes citywide, resulting in less financial loss	115,000			# of employee trained on HR related topics	200	350
Total			\$ 372,000	2.00	\$ -			

-10% Adjustment Analysis Human Resources

Fund	Program	Description of Service Level Decrease	Adj. to FY 2021 Program Exp \$	Adj. to FY 2021 FTE	Adj. to FY 2021 Program Rev \$	Performance Measure	Current FY 2021 Target	New FY 2021 Target
011	Recruitment/Testing	Eliminate HR Specialist - Reduction in time to process RTF/Hiring	(77,000)	(1.00)		# of new hires processed	150	100
						# of promotions processed	225	150
						# of applicants processed by recruitment functional area	1,100	740
011	Training & Development	Eliminate Org & Dev Specialist - Reduction in training and overall development of the workforce will lead to the likelihood of more work place incident that can fiscally impact the City.	(109,000)			% of new employees with access to OD online required training within two weeks of official employment start date	100%	45%
						# of citywide administrative procedures updated	10	3
						# of employees trained on HR related topics	200	0
						% of contract employees trained in customer service standards	100%	45%
540	Insurance (Property & Casualty)	Self-insure for coverages that are purchased (such as Excess Workers Compensation, Cyber, Property) - rely on City reserves to pay claims that may arise - leaves more exposure to the City.	(180,000)					
Total			\$ (366,000)	(1.00)	\$ -			

MIAMIBEACH

Vacant Positions

Human Resources & Labor Relations, Medical & Dental Fund, Risk Management Fund

General Fund (011-0370 & 011-0375)

Position #	Department	Title	Salary group	Grade code	Last Filled (Date)	FCD %	Salary (000111)	Health& Life (000162)	Medicare (000165)	Total:	Notes
9031	HUMAN RESOURCES	OFFICE ASSOCIATE IV	CUNC	U12	1/31/2021	100%	48,000	8,000	1,000	\$ 57,000	Advertising
9268	HUMAN RESOURCES	OFFICE ASSOCIATE IV	CUNC	U12	5/29/2020	100%	48,000	8,000	1,000	\$ 57,000	Advertising
237	LABOR RELATIONS	HUMAN RES SPECIALIST	CUNC	U18	7/5/2020	100%	86,000	19,000	1,000	\$ 106,000	Advertising
TOTAL						300%	\$ 182,000	\$ 35,000	\$ 3,000	\$ 220,000	

Medical & Dental Fund (560-XXXX & 565-XXXX)

Position #	Department	Title	Salary group	Grade code	Last Filled (Date)	FCD %	Salary (000111)	Health& Life (000162)	Medicare (000165)	Total:	Notes
9032	EMPLOYEE BENEFITS	HUMAN RES SPECIALIST	CUNC	U18	12/31/2020	50%	35,000	11,000	1,000	\$ 47,000	Interviewing
TOTAL						50%	\$ 35,000	\$ 11,000	\$ 1,000	\$ 47,000	

Risk Management Fund (540-XXXX)

Position #	Department	Title	Salary group	Grade code	Last Filled (Date)	FCD %	Salary (000111)	Health& Life (000162)	Medicare (000165)	Total:	Notes
9032	RISK MANAGEMENT	HUMAN RES SPECIALIST	CUNC	U18	12/31/2020	50%	35,000	11,000	1,000	\$ 47,000	Interviewing
TOTAL						50%	\$ 35,000	\$ 11,000	\$ 1,000	\$ 47,000	

TOTALS:	400%	\$ 252,000	\$ 57,000	\$ 5,000	\$ 314,000
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Updated 3/31/2021 4:19:00 PM

Human Resources/Labor - General Fund

Departmental Financial Summary

Financial Summary - Category Expenditures											
	FY 2019 Actual	FY 2020 Actual	FY 2021* Adopted	FY 2021 Amended Budget	FY 2021 Year-To-Date	FY 2021 Projection	FY 2022 Department Request	FY 2022 OMB Recommended	FY 2022 Recommended VS. FY 2021 Adopted	Percent Difference	
Salaries & Benefits	\$ 2,078,163	\$ 2,017,423	\$ 2,358,800	\$ 2,358,800	\$ 989,945	\$ 2,138,000	\$ 2,358,800	\$ 2,352,300	\$ (6,500)	(0.3%)	
Operating Expenditures	303,702	104,978	282,200	130,200	20,438	239,000	350,350	343,700	61,500	21.8%	
Internal Charges	329,000	280,000	305,000	305,000	151,500	305,000	305,000	305,000	0	0.0%	
Total Expenditures	\$ 2,710,865	\$ 2,402,401	\$ 2,946,000	\$ 2,794,000	\$ 1,162,164	\$ 2,685,000	\$ 3,014,150	\$ 3,001,000	\$ 55,000	1.9%	
Full-Time	17.60	17.60	18.60	18.60			18.60	18.60	0.00	0.00%	
Part-Time	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%	
Total Position Count	17.60	17.60	18.60	18.60			18.60	18.60	0.00	0.00%	
FY 2022 Major Variances									\$		
<u>Expenditure Variances</u>											
Salary & Benefits											
Increase in salaries based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups. Increase is offset by a decrease attributed to Human Resources Specialist, which was previously filled, is now vacant, and budgeted at the minimum salary range for the position.									\$	(7,000)	
Operating Expenditures											
Increase in professional services based on the addition of Adastra Pension Costing software annual maintenance and license fee									\$	34,000	
Increase in training and awards based on department's request in order to to enhance training citywide to include cultural competency and diversity training										27,000	
Internal Services											
Pending FY 2022 allocations									\$	0	
Total									\$	54,000	

*FY 2021 Adopted Budget is net of a one-time adjustment due to the impact of COVID-19 on the City's finances

HUMAN RES. - GENERAL FUND
FISCAL YEAR 2022

									Quarter 1								
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes		
PERSONNEL SERVICES																	
Salaries and Wages	1,383,000	1,342,008	1,431,000	1,386,348	1,473,000	1,325,324	1,589,000	1,589,000	1,412,000	632,168	1,589,000	1,582,000	(7,000)	0%			
Overtime	5,000	993	5,000	84	1,000	54	800	800	-	-	800	100	(700)	-88%			
Allowances	14,000	13,436	14,000	13,437	14,000	13,474	14,000	14,000	14,000	6,374	14,000	15,200	1,200	9%			
Transfers-Pension Obligation	6,000	6,000	6,000	6,000	6,000	6,000	1,000	1,000	1,000	500	1,000	1,000	-	0%			
Retirement Contributions-Pension	430,000	430,000	428,000	428,000	421,000	421,000	465,000	465,000	465,000	232,500	465,000	465,000	-	0%			
Health & Life Insurance	99,000	104,810	161,000	131,479	141,000	149,917	166,000	166,000	125,000	58,974	166,000	166,000	-	0%			
Workmen's Compensation Pay	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-			
Social Security Medicare	21,000	19,156	21,000	19,815	22,000	18,654	24,000	24,000	22,000	9,929	24,000	24,000	-	0%			
OPEB pay-as-you-go	61,000	61,000	101,000	92,000	83,000	82,000	99,000	99,000	99,000	49,500	99,000	99,000	-	0%			
TOTAL PERSONNEL SERVICES	2,020,000	1,978,404	2,168,000	2,078,163	2,162,000	2,017,423	2,358,800	2,358,800	2,138,000	989,945	2,358,800	2,352,300	(6,500)	0%			
OPERATING EXPENDITURES																	
Temporary Labor	10,000	9,711	21,000	9,515	21,000	2,192	10,000	10,000	10,000	-	10,000	10,000	-	0%			
Professional Services	296,000	138,575	401,000	213,685	170,000	52,926	133,500	133,500	133,500	11,551	170,000	170,000	36,500	27%			
Telephone	4,000	2,015	3,000	1,757	2,500	1,309	2,600	2,600	2,600	541	2,600	1,500	(1,100)	-42%			
Postage and Shipping	2,000	1,949	3,000	2,823	3,000	1,581	3,000	3,000	3,000	1,167	3,000	3,000	-	0%			
Rent-Building & Equipment	3,000	2,062	3,000	2,752	4,000	2,817	2,400	2,400	2,400	802	2,400	2,400	-	0%			
Contract Maintenance	6,600	-	7,000	-	18,000	24,263	24,000	24,000	24,000	59	27,600	26,000	2,000	8%			
Supplies-Office	18,000	14,967	22,000	19,013	21,000	10,605	18,000	18,000	18,000	3,448	18,000	15,750	(2,250)	-13%			
Other Operating Expenditures	11,600	1,643	7,600	10,010	6,000	4,204	3,500	3,500	4,000	1,394	5,000	5,000	1,500	43%			
Contingencies	-	-	-	-	-	-	(152,000)	(152,000)	-	-	-	-	152,000	-100%			
Dues & Memberships	4,700	2,156	4,300	2,946	3,500	784	4,000	4,000	4,000	1,443	3,550	3,550	(450)	-11%			
Promotions	7,300	11	6,300	5,700	3,500	-	8,700	8,700	6,000	-	8,700	7,000	(1,700)	-20%			
Travel	300	204	300	1,040	500	146	500	500	500	-	500	500	-	0%			
Training & Awards	17,500	21,906	27,500	30,031	33,000	4,152	72,000	72,000	31,000	34	99,000	99,000	27,000	38%			
TOTAL OPERATING EXPENDITURES	381,000	195,639	506,000	303,702	286,000	104,978	130,200	130,200	239,000	20,438	350,350	343,700	213,500	164%			
DEBT SERVICE																	
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INTERNAL CHARGES																	
Central Services-Internal Svc	12,000	12,000	10,000	10,000	5,000	5,000	18,000	18,000	18,000	9,000	18,000	18,000	-	0%			
Property Mgmt-Internal Svc	76,000	76,000	73,000	73,000	38,000	38,000	40,000	40,000	40,000	20,000	40,000	40,000	-	0%			
Self Insurance-Internal Svc	78,000	78,000	79,000	79,000	78,000	78,000	85,000	85,000	85,000	42,500	85,000	85,000	-	0%			
Applications/Computer Hardware/Network	240,000	240,000	167,000	167,000	159,000	159,000	160,000	160,000	160,000	80,000	160,000	160,000	-	0%			
OIG Funding	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000	2,000	-	0%			
TOTAL INTERNAL CHARGES	406,000	406,000	329,000	329,000	280,000	280,000	305,000	305,000	305,000	151,500	305,000	305,000	-	0%			
CAPITAL EXPENDITURES																	
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	3,000	282	-	-	-	-			
TRANSFER TO RESERVES																	
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL:	2,807,000	2,580,043	3,003,000	2,710,865	2,728,000	2,402,401	2,794,000	2,794,000	2,685,000	1,162,164	3,014,150	3,001,000	207,000	7%			
Full-Time	18.60	18.60	17.60	17.60	17.60	17.60	18.60	18.60			18.60	18.60					
Part-Time	-	-	-	-	-	-	-	-			-	-					
Total Position Count	18.60	18.60	17.60	17.60	17.60	17.60	18.60	18.60			18.60	18.60					

EXPENDITURES - HUMAN RESOURCES (011-0370)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes	
PERSONNEL SERVICES																
Salaries and Wages	1,076,000	1,035,699	1,106,000	1,088,588	1,135,000	1,095,831	1,250,000	1,250,000	1,198,000	524,415	1,250,000	1,268,000	18,000	1%	Based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups.	

HUMAN RES. - GENERAL FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Overtime	5,000	993	5,000	84	1,000	54	800	800	-	-	800	100	(700)	-88%	Based on FY 2019 and FY 2020 actuals of overtime given to Office Associate IV position.
Allowances	10,000	11,160	10,000	9,727	10,000	9,754	10,000	10,000	10,000	4,647	10,000	10,000	-	0%	Based on the allowances for the HR Director and HR Assistant Director
Transfers-Pension Obligation	5,000	5,000	5,000	5,000	5,000	5,000	1,000	1,000	1,000	500	1,000	1,000	-	0%	Pending allocations for FY 2022
Retirement Contributions-Pension	342,000	342,000	337,000	337,000	325,000	325,000	366,000	366,000	366,000	183,000	366,000	366,000	-	0%	Pending allocations for FY 2022
Health & Life Insurance	87,000	86,694	137,000	108,418	116,000	123,283	121,000	121,000	111,000	50,342	121,000	132,000	11,000	9%	Based on a 10.0% increase over FY 2021 projections. Slightly offset by a decrease based on employee health plan selection changes.
Workmen's Compensation Pay	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	
Social Security Medicare	16,000	14,774	16,000	15,311	17,000	15,395	19,000	19,000	18,000	8,410	19,000	19,000	-	0%	Based on 1.45% of budgeted FY 2022 salaries and additional pays
OPEB pay-as-you-go	54,000	54,000	88,000	80,000	69,000	68,000	72,000	72,000	72,000	36,000	72,000	72,000	-	0%	Pending allocations for FY 2022
TOTAL PERSONNEL SERVICES	1,596,000	1,551,321	1,705,000	1,645,129	1,679,000	1,643,315	1,839,800	1,839,800	1,776,000	807,314	1,839,800	1,868,100	28,300	2%	
OPERATING EXPENDITURES															
Temporary Labor	10,000	9,711	21,000	9,515	21,000	2,192	10,000	10,000	10,000	-	10,000	10,000	-	0%	Based on FY 2018 and FY 2019 actuals
Professional Services	165,000	96,389	150,000	108,464	80,000	40,096	80,000	80,000	80,000	7,655	80,000	80,000	-	0%	Dept Request: \$60,000 for background processing for new hires, \$20,000 for pre-employment and promotional test consulting services Based on dept request and average of prior year actuals.
Telephone	4,000	2,015	2,000	1,757	1,500	1,309	1,600	1,600	1,600	541	1,600	1,500	(100)	-6%	Based on current charge of air cards at \$108.19/month for HR Director and 2 Office Associate V positions. Plus \$200 for City issued telephone for Sr. HR Specialist.
Postage and Shipping	1,000	979	1,000	902	1,000	700	1,000	1,000	1,000	757	1,000	1,000	-	0%	Based on prior year actuals and current year projection
Rent-Building & Equipment	3,000	2,062	3,000	2,752	4,000	2,817	2,400	2,400	2,400	802	2,400	2,400	-	0%	Based on \$163.01 every other month and \$188.02 every other month for Canon printers and \$19.99/month for water cooler rental
Contract Maintenance	6,600	-	7,000	-	18,000	24,263	24,000	24,000	24,000	59	27,600	26,000	2,000	8%	Dept Request: \$27,600 for NeoGov software maintenance Based on FY 2022 NeoGov quote of \$25,038.49. Citywide Adobe license is included in the IT department's FY 2022 budget request.
Supplies-Other	-	441	-	4,430	-	-	-	-	-	-	-	-	-	-	
Supplies-Office	13,000	10,966	19,000	17,431	18,000	9,224	15,000	15,000	15,000	3,396	15,000	13,550	(1,450)	-10%	Dept Request: \$15,000 for departmental and citywide employee event supplies, ID badges, and ribbon. OMB recommendation based on prior 3 year average plus \$550 for overall rounding
Other Operating Expenditures	9,000	1,315	5,000	9,128	5,000	3,824	2,500	2,500	3,000	1,394	4,000	4,000	1,500	60%	Dept Request: \$4,000 for GRM storage Based on FY 2020 actuals for GRM storage expenditures
Contingencies	-	-	-	-	-	-	(148,000)	(148,000)	-	-	-	-	148,000	-100%	Elimination of one-time budget reduction implemented as a saving measure in the FY 2021 budget.

HUMAN RES. - GENERAL FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Dues & Memberships	3,400	1,288	3,300	2,428	2,000	635	2,600	2,600	2,600	1,005	2,750	2,750	150	6%	Dept Request: \$300 - Notary Public Renewals, \$150 - Local International Public Management Association for Human Resources (IPMA-HR) 3 individual memberships, \$1,200 - IPMA-HR group membership, \$1,100 - Annual membership for Society for Human Resource Management (SHRM) Based on department request
Promotions	5,300	11	5,300	5,300	3,500	-	8,700	8,700	6,000	-	8,700	7,000	(1,700)	-20%	Department Request: \$4,800 - new hire orientation package (20 employees/month at \$20 per package) based on the transfer Org Dev & Training Specialist (# 234) from ODPI to HR, \$3,500 - promotional materials and welcome package OMB recommendation based on FY 2019 actuals. Increased to \$7,000 based on deaprtment meeting.
Travel	200	148	300	20	500	114	500	500	500	-	500	500	-	0%	Based on current year projection
Training & Awards	9,500	11,149	19,500	20,771	28,000	2,052	67,000	67,000	31,000	34	94,000	94,000	27,000	40%	Dept Request: \$3,000 - IPMA-HR National Conference (HR Director), \$11,600 - Tyler Connect Conference (4 staff members), \$5,000 - Employment Practices training for Citywide employees, \$2,500 - SHRM National Conference (1 member), \$1,400 - NeoGov Conference (HR Specialist), \$1,000 - various HR webinars, \$600 - Professional Human Resources Certification (PHRC) testing, \$25,000 - Adobe E-learning video software, \$36,000 - Cultural Competency/Diversity Training, \$7,000 SHRM People Management Training (NEW) OMB recommendation based on highest of prior three years plus \$36,000 for Cultural Competency/Diversity Training based on FY 2019 actuals from ODPI plus \$7,000 for SHRM People Management Training. Added \$750 for overall rounding. Increased to \$94,000 based on department meeting and pending receipt of FY 2022 property values.
TOTAL OPERATING EXPENDITURES	230,000	136,475	236,400	182,899	182,500	87,226	67,300	67,300	177,100	15,642	247,550	242,700	175,400	261%	
DEBT SERVICE															
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTERNAL CHARGES															
Central Services-Internal Svc	8,000	8,000	6,000	6,000	3,000	3,000	12,000	12,000	12,000	6,000	12,000	12,000	-	0%	Pending allocations for FY 2022
Property Mgmt-Internal Svc	76,000	76,000	73,000	73,000	38,000	38,000	40,000	40,000	40,000	20,000	40,000	40,000	-	0%	Pending allocations for FY 2022
Self Insurance-Internal Svc	69,000	69,000	70,000	70,000	69,000	69,000	75,000	75,000	75,000	37,500	75,000	75,000	-	0%	Pending allocations for FY 2022
Applications/Computer Hardware/Network	219,000	219,000	158,000	158,000	132,000	132,000	150,000	150,000	150,000	75,000	150,000	150,000	-	0%	Pending allocations for FY 2022
OIG Funding	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000	1,000	-	0%	Pending allocations for FY 2022
TOTAL INTERNAL CHARGES	372,000	372,000	307,000	307,000	242,000	242,000	278,000	278,000	278,000	138,500	278,000	278,000	-	0%	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	3,000	282	-	-	-	-	

HUMAN RES. - GENERAL FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
TRANSFER TO RESERVES															
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:	2,198,000	2,059,795	2,248,400	2,135,028	2,103,500	1,972,542	2,185,100	2,185,100	2,234,100	961,738	2,365,350	2,388,800	203,700	9%	
Full-Time	15.10	15.10	14.10	14.10	14.10	14.10	15.10	15.10			15.10	15.10			
Part-Time	-	-	-	-	-	-	-	-			-	-			
Total Position Count	15.10	15.10	14.10	14.10	14.10	14.10	15.10	15.10			15.10	15.10			

EXPENDITURES - LABOR (011-0375)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
PERSONNEL SERVICES															
Salaries and Wages	307,000	306,309	325,000	297,760	338,000	229,493	339,000	339,000	214,000	107,753	339,000	314,000	(25,000)	-7%	Based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups. Decrease attributed to Human Resources Specialist (pos 237), which was previously filled, is now vacant and budgeted at the minimum of the range for the position.
Allowances	4,000	2,277	4,000	3,710	4,000	3,720	4,000	4,000	4,000	1,727	4,000	5,200	1,200	30%	Based on the allowances for the HR Assistant Director and cell phone allowance for Sr. HR Specialist
Transfers-Pension Obligation	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	
Retirement Contributions-Pension	88,000	88,000	91,000	91,000	96,000	96,000	99,000	99,000	99,000	49,500	99,000	99,000	-	0%	Pending allocations for FY 2022
Health & Life Insurance	12,000	18,116	24,000	23,060	25,000	26,635	45,000	45,000	14,000	8,632	45,000	34,000	(11,000)	-24%	Based on a 10.0% increase over FY 2021 projections. Labor Relations Specialist (pos 2942) did not select health coverage.
Social Security Medicare	5,000	4,381	5,000	4,504	5,000	3,259	5,000	5,000	4,000	1,519	5,000	5,000	-	0%	Based on 1.45% of budgeted FY 2022 salaries and additional pays
OPEB pay-as-you-go	7,000	7,000	13,000	12,000	14,000	14,000	27,000	27,000	27,000	13,500	27,000	27,000	-	0%	Pending allocations for FY 2022
TOTAL PERSONNEL SERVICES	424,000	427,083	463,000	433,034	483,000	374,107	519,000	519,000	362,000	182,631	519,000	484,200	(34,800)	-7%	

OPERATING EXPENDITURES															
Professional Services	131,000	42,186	251,000	105,221	90,000	12,831	53,500	53,500	53,500	3,896	90,000	90,000	36,500	68%	Dept Request: \$1,000 - Federal Mediation and Conciliation Service (FMCS) panel requests, \$10,000 - contractual services to hear Step III grievances, \$10,000 - actuarial expenses resulting from labor contract negotiations, \$12,000 - arbitrator services for labor grievances, \$23,000 - Labor Costing Technology - Adastra Gov - Annual Labor Costing Software, \$34,000 - Adastra Pension Costing Technology (NEW) OMB recommendation based on department request. FY 2019 actuals for FY 2021 items fall in line with department request. AdastraGov Labor Costing fee is \$10,000 less in FY 2021 than what was paid in FY 2019 and added \$34,000 for Adastra Pension Costing Technology
Telephone	-	-	1,000	-	1,000	-	1,000	1,000	1,000	-	1,000	-	(1,000)	-100%	Dept Request: \$600 for telephone for the Sr. HR Specialist based on \$50/month.
Postage and Shipping	1,000	970	2,000	1,921	2,000	881	2,000	2,000	2,000	410	2,000	2,000	-	0%	Based on prior year actuals and current year projection
Supplies-Office	5,000	4,000	3,000	1,582	3,000	1,380	3,000	3,000	3,000	51	3,000	2,200	(800)	-27%	Based on prior 2 year actuals. Added \$200 for overall rounding.

HUMAN RES. - GENERAL FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Other Operating Expenditures	2,600	327	2,600	882	1,000	380	1,000	1,000	1,000	-	1,000	1,000	-	0%	Dept request; \$1,000 - storage related costs Based on prior year actuals
Contingencies	-	-	-	-	-	-	(4,000)	(4,000)	-	-	-	-	4,000	-100%	Elimination of one-time budget reduction implemented as a saving measure in the FY 2021 budget.
Dues & Memberships	1,300	868	1,000	518	1,500	149	1,400	1,400	1,400	438	800	800	(600)	-43%	Dept Request: \$400- Florida Public Employers Labor Relations Association membership for Director, Assistant Director, Sr. HR Specialist and Labor Specialist, \$380 - National Public Employers Labor Relations Association memberships for HR Assistant Director and 1 Senior HR staff member (\$190 each) Based on department request
Promotions	2,000	-	1,000	400	-	-	-	-	-	-	-	-	-	-	
Travel	100	56	-	1,020	-	32	-	-	-	-	-	-	-	-	
Training & Awards	8,000	10,757	8,000	9,260	5,000	2,100	5,000	5,000	-	-	5,000	5,000	-	0%	Dept request: \$2,200 - HR Law Conference (2 Staff Members), \$2,000 - SHRM Annual Conference (1 staff member), \$375, Stern Weaver Miller conference (3 staff members) Based on department request
TOTAL OPERATING EXPENDITURES	151,000	59,165	269,600	120,803	103,500	17,752	62,900	62,900	61,900	4,795	102,800	101,000	38,100	61%	
DEBT SERVICE															
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTERNAL CHARGES															
Central Services-Internal Svc	4,000	4,000	4,000	4,000	2,000	2,000	6,000	6,000	6,000	3,000	6,000	6,000	-	0%	Pending allocations for FY 2022
Self Insurance-Internal Svc	9,000	9,000	9,000	9,000	9,000	9,000	10,000	10,000	10,000	5,000	10,000	10,000	-	0%	Pending allocations for FY 2022
Applications/Computer Hardware/Network	21,000	21,000	9,000	9,000	27,000	27,000	10,000	10,000	10,000	5,000	10,000	10,000	-	0%	Pending allocations for FY 2022
OIG Funding	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000	1,000	-	0%	Pending allocations for FY 2022
TOTAL INTERNAL CHARGES	34,000	34,000	22,000	22,000	38,000	38,000	27,000	27,000	27,000	13,000	27,000	27,000	-	0%	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES															
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:	609,000	520,247	754,600	575,837	624,500	429,860	608,900	608,900	450,900	200,426	648,800	612,200	3,300	1%	
Full-Time	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50			3.50	3.50			
Part-Time	-	-	-	-	-	-	-	-			-	-			
Total Position Count	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50			3.50	3.50			

Medical & Dental - Internal Service Fund
Departmental Financial Summary

Financial Summary - Funding Source

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted*	FY 2021 Amended Budget	FY 2021 Year-To-Date	FY 2021 Projection	FY 2022 Department Request	FY 2022 OMB Recommended	FY 2022 Recommended VS. FY 2021 Adopted	Percent Difference
Medical - Active/Retiree Contributions	\$ 7,622,668	\$ 7,255,172	\$ 7,316,000	\$ 7,316,000	\$ 3,559,844	\$ 7,229,000	\$ 7,266,000	\$ 7,264,000	\$ (52,000)	(0.7%)
Medical - City Contribution (including 3rd Party Medical)	24,147,415	25,915,939	27,197,000	27,197,000	13,306,833	26,550,000	28,783,000	29,451,000	2,254,000	8.3%
Medical - Other Revenue	1,816,525	1,488,841	2,468,000	2,468,000	1,384,802	2,406,000	2,575,200	2,451,000	(17,000)	(0.7%)
Medical - Fund Balance	0	0	1,090,000	1,090,000	0	1,019,000	1,090,000	1,196,000	106,000	9.7%
Dental - Active/Retiree Contributions	809,449	807,910	808,000	808,000	394,550	827,000	832,000	830,000	22,000	2.7%
Dental - City Contribution (including 3rd Party Dental)	1,288,736	1,298,780	1,355,000	1,355,000	660,245	1,185,000	1,352,000	1,371,000	16,000	1.2%
Dental - Other Revenue	30,725	27,354	24,000	24,000	4,063	24,000	24,000	12,000	(12,000)	(50.0%)
Dental - Fund Balance	0	0	0	0	0	(6,000)	0	0	0	0.0%
Total Funding	\$ 35,715,517	\$ 36,793,996	\$ 40,258,000	\$ 40,258,000	\$ 19,310,337	\$ 39,234,000	\$ 41,922,200	\$ 42,575,000	\$ 2,317,000	5.8%

Financial Summary - Category Expenditures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted*	FY 2021 Amended Budget	FY 2021 Year-To-Date	FY 2021 Projection	FY 2022 Department Request	FY 2022 OMB Recommended	FY 2022 Recommended VS. FY 2021 Adopted	Percent Difference
Salaries & Benefits	\$ 501,314	\$ 747,299	\$ 290,000	\$ 290,000	\$ 82,784	\$ 274,000	\$ 290,000	\$ 269,000	\$ (21,000)	(7.2%)
Administration Fees	943,614	896,480	869,000	869,000	376,259	865,000	858,000	857,000	(12,000)	(1.4%)
Stop Loss - Excess Insurance	1,607,300	2,028,899	2,276,000	2,276,000	889,241	2,139,000	2,395,000	2,395,000	119,000	5.2%
Claims	21,672,819	21,468,889	26,843,000	26,843,000	11,516,749	25,786,000	27,785,000	27,941,000	1,098,000	4.1%
Third Party Insurance	8,413,269	9,168,574	9,879,000	9,879,000	4,072,285	10,076,000	11,207,000	10,912,000	1,033,000	10.5%
Other Operating Expenditures	55,262	55,192	82,000	82,000	19,841	56,000	78,000	76,000	(6,000)	(7.3%)
Medical/Dental IBNR & Case Reserves	(234,000)	(220,000)	0	0	0	0	0	0	0	0.0%
Internal Charges	0	0	18,000	18,000	0	18,000	18,000	18,000	0	0.0%
Transfer to Reserve	0	0	1,000	1,000	0	20,000	1,000	107,000	106,000	10600.0%
Total Expenditures	\$ 32,959,580	\$ 34,145,331	\$ 40,258,000	\$ 40,258,000	\$ 16,957,159	\$ 39,234,000	\$ 42,632,000	\$ 42,575,000	\$ 2,317,000	5.8%

Surplus/(Shortfall)	\$ 2,755,938	\$ 2,648,665	\$ 0	\$ 0	\$ 2,353,178	\$ 0	\$ (709,800)	\$ 0	\$ 0	0.0%
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Full-Time	2.25	2.25	2.25	2.25			2.25	2.25	0.00	0.00%
Part-Time	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%
Total Position Count	2.25	2.25	2.25	2.25			2.25	2.25	0.00	0.00%

*FY 2021 Adopted Budget is net of a one-time adjustment due to the impact of COVID-19 on the City's finances

FY 2022 Major Variances

\$

Revenue Variances

Increase in City's contribution to active and retiree health/life insurance plans based on a 10% increase over FY 2021 projections	\$ 2,270,000
Increase in use of prior year fund balance based on projected FY 2022 expenditures in excess of revenues as of Q1 FY 2021	106,000
Increase in financial recoveries for large claims based on FY 2021 actuarial projections as of Q1	60,000
Increase in precryption rebates and retiree drug subsidy based on FY 2021 actuarial projection as of Q1	52,000
Decrease in interest revenue due to lower interest rate environment (pending updated FY 2022 projections in June)	(141,000)
Decrease in in active and retiree contributions to health/life insurance plans based changes in employee/retiree health plan selections during FY 2021	(30,000)
Total	<u>\$ 2,317,000</u>

Expenditure Variances

Salary & Benefits

Increase in salaries based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups, offset by a decrease based on the current Employee Benefits Manager position being budgeted lower than previous incumbent	\$ (18,000)
Increase in Health and Life insurance based on a 10.0% increase over FY 2021 projections, offset by a decrease based on employee health plan selection changes	(3,000)

Operating Expenditures

Increase in paid insurance claims for active employees and retirees based on actuarial projections as of Q1 FY 2021	\$ 1,098,000
Increase in third party component of medical insurance based on projected 10% increase over FY 2021 projections	1,033,000
Increase in projected stop loss-excess insurance for active employees and retirees based on actuarial projections as of Q1 FY 2021	119,000

Internal Services

Pending allocations for FY 2022	\$ 0
Total	<u>\$ 2,229,000</u>

MED/DEN - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
REVENUES															
Interest Allocated - Pooled Cash	-	99,283	-	243,207	218,000	222,596	262,000	262,000	262,000	43,858	262,000	133,000	(129,000)	-49%	Based on FY 2022 interest revenue projections provided by Finance Department
Prescription Rebates	-	617,378	680,000	706,491	741,000	803,757	925,000	925,000	925,000	1,007,836	971,200	971,000	46,000	5%	Based on FY 2021 actuarial projections as of Q1
Retiree Drug Subsidy - Medicare Part D	123,000	182,115	123,000	164,641	164,000	144,076	144,000	144,000	150,000	150,081	144,000	150,000	6,000	4%	Based on FY 2021 actuarial projections as of Q1
Employees Deduction - Health	4,041,000	4,219,136	4,834,000	4,466,924	4,468,000	4,283,712	4,359,000	4,359,000	4,283,000	2,124,197	4,318,000	4,317,000	(42,000)	-1%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions. Decrease is attributed to migration of an increased number of plan participants to the HDHP.
CMB Contribution - Active - Health	8,834,000	9,823,509	11,533,000	11,155,251	11,716,000	11,623,588	12,266,000	12,266,000	11,624,000	5,936,041	13,173,000	13,172,000	906,000	7%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions.
Retirees Contribution - Health	3,042,000	2,760,295	3,237,000	3,155,744	2,724,000	2,971,460	2,957,000	2,957,000	2,946,000	1,435,646	2,948,000	2,947,000	(10,000)	0%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions.
Financial Recoveries - Paid Claims	386,000	1,935,977	500,000	705,815	909,000	322,984	1,137,000	1,137,000	1,069,000	183,327	1,198,000	1,197,000	60,000	5%	Based on FY 2021 actuarial projections as of Q1
CMB Contribution - Retirees - Health	4,208,000	4,211,364	4,839,000	4,843,164	5,235,000	5,239,351	5,437,000	5,437,000	5,432,000	2,623,792	5,773,000	5,772,000	335,000	6%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions.
CMB Contribution - Ret. 3rd Party Ins. Medical	7,499,000	7,499,000	8,149,000	8,149,000	9,053,000	9,053,000	9,494,000	9,494,000	9,494,000	4,747,000	9,837,000	10,507,000	1,013,000	11%	CMB Contribution to 3rd Party Health and Life Insurance mainly for Police and Fire retirees. Based on a preliminary 8% increase over FY 2021 projection for FOP and IAFF effective Jan 2022 and no change in head count according to the Segal study provided by HR in FY 2020.
MEDICAL REVENUE SUB-TOTAL	28,133,000	31,345,752	33,895,000	33,586,607	35,228,000	34,659,953	36,981,000	36,981,000	36,185,000	18,251,478	38,624,200	39,166,000	2,185,000	6%	
Interest-Other	-	26,824	-	31,215	26,000	27,932	24,000	24,000	24,000	4,091	24,000	12,000	(12,000)	-50%	Based on FY 2022 interest revenue projections provided by Finance Department
Employees Deduction - Dental	473,000	472,345	510,000	494,658	511,000	499,937	500,000	500,000	515,000	252,049	518,000	517,000	17,000	3%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions.
CMB Contribution - Active - Dental	393,000	467,693	534,000	538,531	565,000	574,616	625,000	625,000	534,000	302,922	669,000	669,000	44,000	7%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions.
Retirees Contribution - Dental	290,000	273,733	295,000	314,791	299,000	307,973	308,000	308,000	312,000	142,501	314,000	313,000	5,000	2%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions.
CMB Contribution - Retirees - Dental	294,000	294,000	338,000	338,092	349,000	349,315	345,000	345,000	277,000	172,667	298,000	297,000	(48,000)	-14%	Based on FY 2021 actuarial projections as of Q1, which assumes a 10% increase in the City's contribution and no increase in the employee contributions.
CMB & EE Contribution - Active/Retiree 3rd Party Ins. Dental	379,000	416,435	417,000	412,113	389,000	374,849	385,000	385,000	374,000	184,656	385,000	405,000	20,000	5%	CMB Contribution to 3rd Party Dental Insurance mainly for Police and Fire retirees. Based on a preliminary 8% increase over FY 2021 projection for FOP and IAFF effective Jan 2022 and no change in head count according to the Segal study provided by HR in FY 2020.

MED/DEN - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1								
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes		
DENTAL REVENUE SUB-TOTAL	1,829,000	1,950,489	2,094,000	2,128,910	2,139,000	2,134,044	2,187,000	2,187,000	2,036,000	1,058,859	2,208,000	2,213,000	26,000	1%			
Fund Balance/Retained Earnings - Subsidy - Medical	1,920,000	-	1,901,000	-	-	-	1,090,000	1,090,000	1,019,000	-	1,090,000	1,196,000	106,000	10%	The projected use of fund balance for FY 2021 based on the Q1 actuarial report. OMB will continue to monitor claims during FY 2021 and update the budget accordingly.		
Fund Balance/Retained Earnings - Subsidy - Dental	80,000	-	48,000	-	-	-	-	-	(6,000)	-	-	-	-	-			
TOTAL REVENUES	31,962,000	33,296,242	37,938,000	35,715,517	37,367,000	36,793,996	40,258,000	40,258,000	39,234,000	19,310,337	41,922,200	42,575,000	2,317,000	6%			
EXPENDITURES	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes		
PERSONNEL SERVICES																	
Salaries and Wages	117,000	122,980	182,000	173,371	180,000	174,981	186,000	186,000	178,000	72,623	186,000	168,000	(18,000)	-10%			
Transfers-Pension Obligation	-	-	-	-	1,000	1,000	-	-	-	-	-	-	-	-			
Retirement Contributions-Pension	34,000	34,000	50,000	50,000	51,000	51,000	54,000	54,000	54,000	27,000	54,000	54,000	-	0%			
Health & Life Insurance	8,000	6,171	26,000	16,365	19,000	22,231	24,000	24,000	16,000	7,963	24,000	21,000	(3,000)	-13%			
Social Security Medicare	3,000	1,753	5,000	2,466	3,000	2,509	3,000	3,000	3,000	1,080	3,000	3,000	-	0%			
OPEB Contributions	-	-	2,000	2,000	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	0%			
OPEB pay-as-you-go	4,000	4,000	14,000	12,000	11,000	11,000	13,000	13,000	13,000	6,500	13,000	13,000	-	0%			
GASB 68-Actuarial Expense	-	6,618	-	90,684	-	14,051	-	-	-	-	-	-	-	-			
Employee Fringe Benefits	6,000	10,874	17,000	2,461	12,000	7,061	7,000	7,000	7,000	(32,382)	7,000	7,000	-	0%			
GASB 75 - OPEB Expense	-	(6,125)	-	151,967	-	460,466	-	-	-	-	-	-	-	-			
TOTAL PERSONNEL SERVICES	172,000	180,271	296,000	501,314	280,000	747,299	290,000	290,000	274,000	82,784	290,000	269,000	(21,000)	-7%			
OPERATING EXPENDITURES																	
Administration Fees - Active	647,000	674,909	693,000	634,557	660,000	612,998	623,000	623,000	620,000	260,029	615,000	614,000	(9,000)	-1%			
Administration Fees - Retirees	259,000	288,608	274,000	309,058	259,000	283,481	246,000	246,000	245,000	116,230	243,000	243,000	(3,000)	-1%			
Bank Fees	3,000	927	4,000	300	3,000	320	1,000	1,000	1,000	120	1,000	1,000	-	0%			
Stop Loss-Excess Insurance-Act	1,120,000	1,032,926	1,178,000	1,184,832	1,304,000	1,497,860	1,658,000	1,658,000	1,557,000	652,827	1,743,000	1,743,000	85,000	5%			
Stop Loss-Excess Insurance-Ret	427,000	356,013	444,000	422,468	488,000	531,039	618,000	618,000	582,000	236,414	652,000	652,000	34,000	6%			
Other Operating Expenditures	33,000	37,498	65,000	54,962	59,000	54,872	75,000	75,000	55,000	19,721	77,000	75,000	-	0%			
Capitation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Contingencies	42,000	-	-	-	772,000	-	6,000	6,000	-	-	-	-	(6,000)	-100%			
Miscellaneous Insurance	7,878,000	7,554,819	8,566,000	8,413,269	9,442,000	9,168,574	9,879,000	9,879,000	10,076,000	4,072,285	11,207,000	10,912,000	1,033,000	10%			
Prescription Claims - Active	2,080,000	-	3,294,000	-	3,199,000	-	3,837,000	3,837,000	3,306,000	-	3,592,000	3,592,000	(245,000)	-6%			
Prescription Claims - Retirees	3,381,000	-	3,496,000	-	3,052,000	6,162	3,262,000	3,262,000	2,681,000	-	2,913,000	2,913,000	(349,000)	-11%			
TOTAL OPERATING EXPENDITURES	15,870,000	9,945,699	18,014,000	11,019,446	19,238,000	12,155,306	20,205,000	20,205,000	19,123,000	5,357,626	21,043,000	20,745,000	540,000	3%			
DEBT SERVICE																	
Paid Claims - Medical - Humana	14,340,000	22,096,822	17,845,000	20,114,084	15,922,000	20,020,349	17,921,000	17,921,000	18,124,000	10,770,559	19,529,000	19,685,000	1,764,000	10%			
Paid Claims - EyeMed	185,000	198,409	228,000	197,527	190,000	159,943	197,000	197,000	196,000	89,532	213,000	213,000	16,000	8%			
Medical/Dental IBNR & Case Reserves	-	82,289	-	(234,000)	-	(220,000)	-	-	-	-	-	-	-	-			
Paid Claims - Dental	1,395,000	1,410,487	1,555,000	1,361,208	1,464,000	1,282,434	1,626,000	1,626,000	1,479,000	656,658	1,538,000	1,538,000	(88,000)	-5%			
TOTAL DEBT SERVICE	15,920,000	23,788,007	19,628,000	21,438,819	17,576,000	21,242,727	19,744,000	19,744,000	19,799,000	11,516,749	21,280,000	21,436,000	1,692,000	9%			
INTERNAL CHARGES																	
OIG Funding	-	-	-	-	-	-	18,000	18,000	18,000	-	18,000	18,000	-	0%			
TOTAL INTERNAL CHARGES	-	-	-	-	-	-	18,000	18,000	18,000	-	18,000	18,000	-	0%			
CAPITAL EXPENDITURES																	
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

MED/DEN - INT. SVCS FUND
FISCAL YEAR 2022

										Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes	
TRANSFER TO RESERVES																
Transfer to Reserves	-	-	-	-	273,000	-	1,000	1,000	20,000	-	1,000	107,000	106,000	10600%		
TOTAL TRANSFER TO RESERVES			-	-	273,000	-	1,000	1,000	20,000	-	1,000	107,000	106,000	10600%		
TOTAL:	31,962,000	33,913,977	37,938,000	32,959,580	37,367,000	34,145,331	40,258,000	40,258,000	39,234,000	16,957,159	42,632,000	42,575,000	2,317,000	6%		
Full-Time	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	-	2.25	2.25				
Part-Time	-	-	-	-	-	-	-	-	-		-	-				
Total Position Count	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25			2.25	2.25				
EXPENDITURES - MEDICAL SELF-FUNDED (560-1793)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes	
PERSONNEL SERVICES																
Salaries and Wages	86,000	89,467	120,000	115,929	119,000	115,908	123,000	123,000	117,000	48,135	123,000	109,000	(14,000)	-11%	Based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups. Decrease based on current Employee Benefits Manager budgeted lower than previous incumbent.	
Transfers-Pension Obligation	-	-	-	-	1,000	1,000	-	-	-	-	-	-	-	-		
Retirement Contributions-Pension	25,000	25,000	33,000	33,000	34,000	34,000	36,000	36,000	36,000	18,000	36,000	36,000	-	0%	Pending allocations for FY 2022	
Health & Life Insurance	5,000	4,207	15,000	10,260	11,000	13,727	15,000	15,000	10,000	4,956	15,000	13,000	(2,000)	-13%	Based on a 10.0% increase over FY 2021 projections. Decrease attributed to previous Human Resource Specialist (pos 9032) budgeted higher for health than the current vacancy.	
Social Security Medicare	2,000	1,275	3,000	1,650	2,000	1,660	2,000	2,000	2,000	714	2,000	2,000	-	0%	Based on 1.45% of budgeted FY 2022 salaries and additional pays	
OPEB Contributions	-	-	1,000	1,000	2,000	2,000	2,000	2,000	2,000	-	2,000	2,000	-	0%	Pending allocations for FY 2022	
OPEB pay-as-you-go	3,000	3,000	8,000	7,000	7,000	7,000	8,000	8,000	8,000	4,000	8,000	8,000	-	0%	Pending allocations for FY 2022	
GASB 68-Actuarial Expense	-	4,893	-	59,844	-	9,290	-	-	-	-	-	-	-	-		
Employee Fringe Benefits	4,000	8,103	15,000	1,742	10,000	4,409	5,000	5,000	5,000	(26,662)	5,000	5,000	-	0%	Based on FY 2020 actuals	
GASB 75 - OPEB Expense	-	(4,594)	-	107,896	-	314,674	-	-	-	-	-	-	-	-		
TOTAL PERSONNEL SERVICES	125,000	131,351	195,000	338,322	186,000	503,669	191,000	191,000	180,000	49,143	191,000	175,000	(16,000)	-8%		
OPERATING EXPENDITURES																
Administration Fees - Active	609,000	638,503	653,000	597,652	623,000	575,379	585,000	585,000	581,000	244,431	576,000	575,000	(10,000)	-2%	Medical Administration and EyeMed Fees for Active employees based on actuarial projections as of Q1 FY 2021.	
Administration Fees - Retirees	232,000	262,838	246,000	282,441	233,000	256,578	218,000	218,000	217,000	104,857	215,000	215,000	(3,000)	-1%	Medical Administration and EyeMed Fees for Retirees based on actuarial projections as of Q1 FY 2021.	
Bank Fees	2,000	927	3,000	300	3,000	320	1,000	1,000	1,000	120	1,000	1,000	-	0%	Based on FY 2019 and FY 2020 actuals not exceeding \$1,000	
Stop Loss-Excess Insurance-Act	1,120,000	1,032,926	1,178,000	1,184,832	1,304,000	1,497,860	1,658,000	1,658,000	1,557,000	652,827	1,743,000	1,743,000	85,000	5%	Specific and Aggregate Premiums for Actives based on actuarial projections as of Q1 of FY 2021 Supporting document saved in: F:\OBPI\BUD\BUDDOC\22-BUD\22-Supporting Documents\Medical & Dental	
Stop Loss-Excess Insurance-Ret	427,000	356,013	444,000	422,468	488,000	531,039	618,000	618,000	582,000	236,414	652,000	652,000	34,000	6%	Specific and Aggregate Premiums for Retirees based on actuarial projections as of Q1 of FY 2021 Supporting document saved in: F:\OBPI\BUD\BUDDOC\22-BUD\22-Supporting Documents\Medical & Dental	

MED/DEN - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Other Operating Expenditures	33,000	37,498	65,000	54,962	59,000	54,872	75,000	75,000	55,000	19,721	77,000	75,000	-	0%	Department Request: \$49,013 - EAP Fees (Does not match actuarial figure. Last year dept noted that actuarial figure does not include the total active population) \$18,047 - IRS Reporting Fees for Worx time for 1095 filings (3,342 x 12 x \$0.45) PCORI Fees - \$7,738 OMB Recommendation: \$75,000 based on EAP Fees, IRS Reporting Fees, and PCORI Fees (Gallagher Report)
Contingencies	20,000	-	-	-	741,000	-	(2,000)	(2,000)	-	-	-	-	2,000	-100%	Elimination of one-time budget reduction implemented as a saving measure in the FY 2021 budget.
Prescription Claims - Active	2,080,000	-	3,294,000	-	3,199,000	-	3,837,000	3,837,000	3,306,000	-	3,592,000	3,592,000	(245,000)	-6%	Prescription Claims for Actives based on actuarial projections as of Q1 FY 2021. FY 2022 projection assumes no change in benefits and no smoothing adjustment for large claims
Prescription Claims - Retirees	3,381,000	-	3,496,000	-	3,052,000	6,162	3,262,000	3,262,000	2,681,000	-	2,913,000	2,913,000	(349,000)	-11%	Prescription Claims for Retirees based on actuarial projections as of Q1 FY 2021. FY 2022 projection assumes no change in benefits and no smoothing adjustment for large claims
TOTAL OPERATING EXPENDITURES	7,904,000	2,328,705	9,379,000	2,542,656	9,702,000	2,922,209	10,252,000	10,252,000	8,980,000	1,258,370	9,769,000	9,766,000	(486,000)	-5%	
DEBT SERVICE															
Paid Claims - Medical - Humana	14,340,000	22,096,822	17,845,000	20,114,084	15,922,000	20,020,349	17,921,000	17,921,000	18,124,000	10,770,559	19,529,000	19,685,000	1,764,000	10%	Paid Claims for Actives and Retirees based on actuarial projections as of Q1 FY 2021. FY 2022 projection assumes no change in benefits and no smoothing adjustment for large claims (Includes Capitation Fees and 8% increase in Wellness Credits paid).
Paid Claims - EyeMed	185,000	198,409	228,000	197,527	190,000	159,943	197,000	197,000	196,000	89,532	213,000	213,000	16,000	8%	Prescription Claims for Actives and Retirees based on actuarial projections as of Q1 FY 2021. FY 2022 projection assumes no change in benefits and no smoothing adjustment for large claims
TOTAL DEBT SERVICE	14,525,000	22,386,945	18,073,000	20,095,611	16,112,000	19,947,292	18,118,000	18,118,000	18,320,000	10,860,091	19,742,000	19,898,000	1,780,000	10%	
INTERNAL CHARGES															
OIG Funding	-	-	-	-	-	-	16,000	16,000	16,000	-	16,000	16,000	-	0%	Pending allocations for FY 2022
TOTAL INTERNAL CHARGES	-	-	-	-	-	-	16,000	16,000	16,000	-	16,000	16,000	-	0%	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES															
Transfer to Reserves	-	-	-	-	175,000	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFER TO RESERVES	-	-	-	-	175,000	-	-	-	-	-	-	-	-	-	
TOTAL:	22,554,000	24,847,002	27,647,000	22,976,588	26,175,000	23,373,170	28,577,000	28,577,000	27,496,000	12,167,605	29,718,000	29,855,000	1,278,000	4%	
Full-Time	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40			1.40	1.40			
Part-Time	-	-	-	-	-	-	-	-			-	-			
Total Position Count	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40			1.40	1.40			
EXPENDITURES - MEDICAL THIRD PARTY (560-1795)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
PERSONNEL SERVICES															
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

MED/DEN - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
OPERATING EXPENDITURES															
Miscellaneous Insurance	7,499,000	7,188,589	8,149,000	8,051,191	9,053,000	8,811,289	9,494,000	9,494,000	9,708,000	3,924,886	10,399,000	10,507,000	1,013,000	11%	OMB projection assumes n 8% increase over FY 2021 projection for FOP and IAFF effective Jan 2022 and no change in head count according to the Segal study provided by HR in FY 2020.
TOTAL OPERATING EXPENDITURES	7,499,000	7,188,589	8,149,000	8,051,191	9,053,000	8,811,289	9,494,000	9,494,000	9,708,000	3,924,886	10,822,000	10,507,000	1,013,000	11%	
DEBT SERVICE															
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTERNAL CHARGES															
TOTAL INTERNAL CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES															
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:	7,499,000	7,188,589	8,149,000	8,051,191	9,053,000	8,811,289	9,494,000	9,494,000	9,708,000	3,924,886	10,822,000	10,507,000	1,013,000	11%	
Full-Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Part-Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Position Count	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

EXPENDITURES - DENTAL SELF FUNDED (565-1794)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
PERSONNEL SERVICES															
Salaries and Wages	31,000	33,513	62,000	57,442	61,000	59,073	63,000	63,000	61,000	24,488	63,000	59,000	(4,000)	-6%	Based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups. Decrease attributed to current Employee Benefits Manager budgeted lower than previous incumbent.
Retirement Contributions-Pension	9,000	9,000	17,000	17,000	17,000	17,000	18,000	18,000	18,000	9,000	18,000	18,000	-	0%	Pending allocations for FY 2022
Health & Life Insurance	3,000	1,965	11,000	6,105	8,000	8,503	9,000	9,000	6,000	3,008	9,000	8,000	(1,000)	-11%	Based on a 10.0% increase over FY 2021 projections. Decrease attributed to previous Human Resource Specialist (pos 9032) budgeted higher for health than the current vacancy.
Social Security Medicare	1,000	478	2,000	816	1,000	848	1,000	1,000	1,000	366	1,000	1,000	-	0%	Based on 1.45% of budgeted FY 2022 salaries and additional pays
OPEB Contributions	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	1,000	1,000	-	0%	Pending allocations for FY 2022
OPEB pay-as-you-go	1,000	1,000	6,000	5,000	4,000	4,000	5,000	5,000	5,000	2,500	5,000	5,000	-	0%	Pending allocations for FY 2022
GASB 68-Actuarial Expense	-	1,725	-	30,840	-	4,762	-	-	-	-	-	-	-	-	-
Employee Fringe Benefits	2,000	2,771	2,000	719	2,000	2,652	2,000	2,000	2,000	(5,721)	2,000	2,000	-	0%	Based on department request and current year actuals
GASB 75 - OPEB Expense	-	(1,531)	-	44,071	-	145,792	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	47,000	48,919	101,000	162,993	94,000	243,630	99,000	99,000	94,000	33,641	99,000	94,000	(5,000)	-5%	

OPERATING EXPENDITURES															
Administration Fees - Active	38,000	36,405	40,000	36,904	37,000	37,619	38,000	38,000	39,000	15,598	39,000	39,000	1,000	3%	Dental Administration Fees for Actives based on actuarial projections as of Q1 FY 2021.
Administration Fees - Retirees	27,000	25,770	28,000	26,617	26,000	26,903	28,000	28,000	28,000	11,373	28,000	28,000	-	0%	Dental Administration Fees for Retirees based on actuarial projections as of Q1 FY 2021.
Bank Fees	1,000	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-
Contingencies	22,000	-	-	-	31,000	-	8,000	8,000	-	-	-	-	(8,000)	-100%	
TOTAL OPERATING EXPENDITURES	88,000	62,175	69,000	63,521	94,000	64,522	74,000	74,000	67,000	26,971	67,000	67,000	(7,000)	-9%	

MED/DEN - INT. SVCS FUND
FISCAL YEAR 2022

DEPARTMENT SUMMARY		FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Quarter 1 Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
DEBT SERVICE																
Paid Claims - Dental		1,395,000	1,410,487	1,555,000	1,361,208	1,464,000	1,282,434	1,626,000	1,626,000	1,479,000	656,658	1,538,000	1,538,000	(88,000)	-5%	Active and Retiree Projected Claims Expenses based on actuarial projections as of Q1 FY 2021. Assumes a 10% increase.
Medical/Dental IBNR & Case Res		-	(9,425)	-	(18,000)	-	13,000	-	-	-	-	-	-	-	-	
TOTAL DEBT SERVICE		1,395,000	1,401,062	1,555,000	1,343,208	1,464,000	1,295,434	1,626,000	1,626,000	1,479,000	656,658	1,538,000	1,538,000	(88,000)	-5%	
INTERNAL CHARGES																
OIG Funding		-	-	-	-	-	-	2,000	2,000	2,000	-	2,000	2,000	-	0%	Pending allocations for FY 2022
TOTAL INTERNAL CHARGES		-	-	-	-	-	-	2,000	2,000	2,000	-	2,000	2,000	-	0%	
CAPITAL EXPENDITURES																
TOTAL CAPITAL ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES																
Transfer to Reserves		-	-	-	-	98,000	-	1,000	1,000	20,000	-	1,000	107,000	106,000	10600%	Based on projected FY 2022 revenues in excess of expenditures as of Q1 of FY 2021
TOTAL TRANSFER TO RESERVES		-	-	-	-	98,000	-	1,000	1,000	20,000	-	1,000	107,000	106,000	10600%	
TOTAL:		1,530,000	1,512,156	1,725,000	1,569,722	1,750,000	1,603,587	1,802,000	1,802,000	1,662,000	717,270	1,707,000	1,808,000	6,000	0%	
Full-Time		0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85			0.85	0.85			
Part-Time		-	-	-	-	-	-	-	-			-	-			
Total Position Count		0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85			0.85	0.85			
EXPENDITURES - DENTAL THIRD PARTY (565-1796)		FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
PERSONNEL SERVICES																
TOTAL PERSONNEL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OPERATING EXPENDITURES																
Miscellaneous Insurance		379,000	366,230	417,000	362,078	389,000	357,285	385,000	385,000	368,000	147,399	385,000	405,000	20,000	5%	OMB projection assumes a 10% increase over FY 2021 projections for Non/FOP/IAFF and an 8% increase over FY 2021 projection for FOP and IAFF effective Jan 2022 and no change in head count based on the Segal study rovided by HR in FY 2020.
TOTAL OPERATING EXPENDITURES		379,000	366,230	417,000	362,078	389,000	357,285	385,000	385,000	368,000	147,399	385,000	405,000	20,000	5%	
DEBT SERVICE																
TOTAL DEBT SERVICE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTERNAL CHARGES																
TOTAL INTERNAL CHARGES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL EXPENDITURES																
TOTAL CAPITAL ACCOUNTS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES																
TOTAL TRANSFER TO RESERVES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:		379,000	366,230	417,000	362,078	389,000	357,285	385,000	385,000	368,000	147,399	385,000	405,000	20,000	5%	
Full-Time		-	-	-	-	-	-	-	-			-	-			
Part-Time		-	-	-	-	-	-	-	-			-	-			
Total Position Count		-	-	-	-	-	-	-	-			-	-			

Risk Management - Internal Service Fund

Departmental Financial Summary

Financial Summary - Funding Source										
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted*	FY 2021 Amended Budget	FY 2021 Year-To-Date	FY 2021 Projection	FY 2022 Department Request	FY 2022 OMB Recommended	FY 2022 Recommended VS. FY 2021 Adopted	Percent Difference
Interest Income	\$ 1,238,711	\$ 954,746	\$ 943,000	\$ 943,000	\$ 192,463	\$ 943,000	\$ 943,000	\$ 421,000	\$ (522,000)	(55.4%)
Legal Settlements	970,419	825,807	1,037,000	1,037,000	450,274	957,000	1,000,000	974,000	(63,000)	(6.1%)
Workers Compensation Allocation	110,000	110,000	60,000	60,000	30,000	60,000	0	50,000	(10,000)	(16.7%)
General Liability Allocation (Internal Service)	18,430,000	17,717,000	20,415,000	20,415,000	10,207,500	20,415,000	20,415,000	21,349,000	934,000	4.6%
Fund Balance/Retained Earnings	0	0	0	80,000	0	0	0	0	0	0.0%
Total Funding	\$ 20,749,129	\$ 19,607,553	\$ 22,455,000	\$ 22,535,000	\$ 10,880,237	\$ 22,375,000	\$ 22,358,000	\$ 22,794,000	\$ 339,000	1.5%

Financial Summary - Category Expenditures											
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted*	FY 2021 Amended Budget	FY 2021 Year-To-Date	FY 2021 Projection	FY 2022 Department Request	FY 2022 OMB Recommended	FY 2022 Recommended VS. FY 2021 Adopted	Percent Difference	
Salaries & Benefits	\$ 1,085,046	\$ 1,029,298	\$ 1,010,000	\$ 1,010,000	\$ 463,408	\$ 1,023,000	\$ 1,010,000	\$ 992,000	\$ (18,000)	(1.8%)	
Operating Expenditures	13,470,981	16,592,290	20,430,000	20,510,000	6,430,547	20,434,000	22,373,780	21,170,000	740,000	3.6%	
Claims and Case Reserves	827,328	3,461,957	879,000	879,000	0	782,000	1,246,200	496,000	(383,000)	(43.6%)	
Internal Charges	168,000	107,000	136,000	136,000	65,000	136,000	17,000	136,000	0	0.0%	
Total Expenditures	\$ 15,551,356	\$ 21,190,545	\$ 22,455,000	\$ 22,535,000	\$ 6,958,955	\$ 22,375,000	\$ 24,646,980	\$ 22,794,000	\$ 339,000	1.5%	

Surplus/(Shortfall)	\$ 5,197,774	\$ (1,582,992)	\$ 0	\$ 0	\$ 3,921,282	\$ 0	\$ (2,288,980)	\$ 0	\$ 0	0.0%
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Full-Time	8.15	8.15	7.15	7.15			7.15	7.15	0.00	0.00%
Part-Time	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%
Total Position Count	8.15	8.15	7.15	7.15			7.15	7.15	0.00	0.00%

*FY 2021 Adopted Budget is net of a one-time adjustment due to the impact of COVID-19 on the City's finances

FY 2022 Major Variances

\$

Revenue Variances

Decrease in interest revenue due to lower interest rate environment (pending updated FY 2022 projections in June)	\$	(522,000)
Decrease in Legal Settlements based on a prior 3 year average of recoveries from excess workers compensation insurance and liability subrogation claims		(63,000)
Decrease in Worker's Compensation Allocation based on projected FY 2022 Workers Compensation Insurance Premiums		(10,000)
Increase in General Liability chargeback based on projected expenditures in excess of revenues		934,000
Total	\$	339,000

Expenditure Variances

Salary & Benefits

Increase in salary expenditures based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups, offset by a decrease attributed to vacant HR Risk and Benefits Analyst and HR Specialist positions budgeted at the minimum compared to previous incumbents	\$	(18,000)
Increase in health and life insurance based on a 10.0% increase over FY 2021 projections		4,000

Operating Expenditures

Increase in Public Official and Workers Compensation claim payments based on FY 2021 Q1 actuarial report	\$	534,000
Increase in General Liability legal fees based on FY 2020 actuals		505,000
Increase in State Unemployment payments based on actuals to date and the anticipated increase in state unemployment claims due to COVID-19		111,000
Increase in professional services based on the addition of insurance consulting services		100,000
Increase in Workers Compensation Third Party Administrator fee based on claims management and startup costs for FY 2022 contract renewal		44,000
Increase in Contract Maintenance based on the new Risk Management Information System annual maintenance		20,000
Decrease in property insurances based on preliminary insurance renewal information provided. Department to provide insurance schedule with basis for FY 2022 request.		(578,000)

Claims and Case Reserves

Increase in General Liability Claims IBNR & Case Reserves based on present value of FY 2022 actuarial projections as of Q1 of FY 2021	\$	149,000
Decrease in Workmen's Compensation IBNR & Case Reserves based on present value of FY 2022 actuarial projections as of Q1 of FY 2021		(367,000)
Decrease in Police Liability Claims IBNR & Case Reserves based on present value of FY 2022 actuarial projections as of Q1 of FY 2021		(149,000)
Decrease in Public Official IBNR & Case Reserves based on present value of FY 2022 actuarial projections as of Q1 of FY 2021		(16,000)

Internal Services

Pending FY 2022 allocations	\$	0
Total	\$	339,000

RISK MGMT. - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
REVENUES															
General Liability Allocation	18,426,000	17,738,499	18,430,000	18,430,000	17,717,000	17,717,000	20,415,000	20,415,000	20,415,000	10,207,500	20,415,000	21,349,000	934,000	5%	Pending the finalization of the FY 2022 budget
Miscellaneous Legal Settlements	538,000	1,126,344	515,000	970,419	1,000,000	825,807	1,037,000	1,037,000	957,000	450,274	1,000,000	974,000	(63,000)	-6%	Projected recoveries from excess workers compensation insurance and liability subrogation claims. Based on prior 3 year average
Worker's Compensation Allocation	110,000	113,372	110,000	110,000	110,000	110,000	60,000	60,000	60,000	30,000	-	50,000	(10,000)	-17%	Based on projected FY 2022 Workers Compensation Insurance Premiums budgeted in 540-1792-000380
Interest Allocated - Pooled Cash	196,000	577,498	405,000	1,252,712	828,000	974,860	943,000	943,000	943,000	193,784	943,000	421,000	(522,000)	-55%	Based on FY 2022 interest revenue projections from Finance
Interest - Operating	-	1	-	6	-	-	-	-	-	-	-		-	-	
Alloc - Pooled Investment Fee	-	(8,727)	-	(14,008)	-	(20,114)	-	-	-	(1,321)	-		-	-	
Fund Balance/Retained Earnings	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	
TOTAL REVENUES	19,270,000	19,557,786	19,460,000	20,749,129	19,655,000	19,607,553	22,455,000	22,535,000	22,375,000	10,880,237	22,358,000	22,794,000	339,000	2%	
EXPENDITURES	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
PERSONNEL SERVICES															
Salaries and Wages	681,000	664,852	707,000	698,072	741,000	730,004	691,000	691,000	710,000	325,361	691,000	673,000	(18,000)	-3%	
Overtime	3,000	580	1,000	-	500	-	-	-	-	-	-	-	-	-	
Allowances	12,000	10,127	11,000	10,128	11,000	10,116	10,000	10,000	6,000	2,402	10,000	6,000	(4,000)	-40%	
Transfers-Pension Obligation	3,000	3,000	3,000	-	3,000	3,000	-	-	-	-	-	-	-	-	
Retirement Contributions-Pension	196,000	196,000	197,000	197,000	213,000	213,000	225,000	225,000	225,000	112,500	225,000	225,000	-	0%	
Health & Life Insurance	43,000	42,900	64,000	32,980	36,000	40,719	43,000	43,000	34,000	16,292	43,000	47,000	4,000	9%	
Social Security Medicare	11,000	9,606	12,000	10,065	13,000	10,541	11,000	11,000	11,000	5,462	11,000	11,000	-	0%	
OPEB Contributions	3,000	3,000	5,000	5,000	5,000	6,000	6,000	6,000	6,000	-	6,000	6,000	-	0%	
OPEB pay-as-you-go	25,000	25,000	36,000	33,000	21,000	21,000	24,000	24,000	24,000	12,000	24,000	24,000	-	0%	
GASB 68-Actuarial Expense	-	62,501	-	37,394	-	110,589	-	-	-	-	-	-	-	-	
GASB 75 - OPEB Expense	-	(12,581)	-	23,880	-	(148,195)	-	-	-	-	-	-	-	-	
Employee Fringe Benefits	-	19,961	31,000	34,528	67,000	32,524	-	-	7,000	(10,609)	-	-	-	-	
TOTAL PERSONNEL SERVICES	977,000	1,024,946	1,067,000	1,085,046	1,110,500	1,029,298	1,010,000	1,010,000	1,023,000	463,408	1,010,000	992,000	(18,000)	-2%	
OPERATING EXPENDITURES															
General Liability Legal Fees	1,500,000	1,191,962	1,500,000	1,752,121	1,500,000	2,254,368	1,750,000	1,750,000	1,673,000	1,047,350	2,690,000	2,255,000	505,000	29%	
Temporary Labor	10,000	17,696	11,000	4,135	11,000	5,000	-	-	-	-	-	-	-	-	
Professional Services	635,000	659,214	760,000	690,104	755,000	681,301	750,000	750,000	750,000	290,864	901,280	882,000	132,000	18%	
Telephone	4,500	814	2,000	1,521	2,000	2,205	2,000	2,000	2,000	474	2,000	2,000	-	0%	
Postage and Shipping	1,000	-	1,000	-	500	106	500	500	500	350	500	500	-	0%	
Administration Fees	1,100,000	1,100,000	1,017,000	1,017,000	1,227,000	1,227,000	1,242,000	1,242,000	1,242,000	621,000	1,227,000	1,259,000	17,000	1%	
Rent-Building & Equipment	3,000	1,668	3,000	2,752	3,000	2,051	2,000	2,000	2,000	702	2,000	3,000	1,000	50%	
Contract Maintenance	-	-	-	-	45,000	98,811	50,000	130,000	130,000	79,755	82,000	72,000	22,000	44%	
General Liability Claim Payment	1,500,000	1,242,625	2,436,000	968,897	2,280,000	1,139,818	3,156,000	3,156,000	2,766,000	353,481	2,508,000	3,271,000	115,000	4%	
Supplies-Office	6,000	7,559	5,000	3,059	5,000	3,795	5,000	5,000	5,000	13	5,000	5,000	-	0%	
Other Operating Expenditures	250,000	173,990	102,000	138,414	210,000	172,184	210,000	210,000	560,000	95,940	321,000	321,000	111,000	53%	
Miscellaneous Expenditures	7,000	5,978	10,000	5,284	7,000	5,129	7,000	7,000	7,000	1,753	7,000	6,000	(1,000)	-14%	
Contingencies	-	-	-	-	-	-	(12,000)	(12,000)	-	-	-	-	12,000	-100%	
Subscriptions	500	87	-	-	-	-	-	-	-	-	-	-	-	-	
Dues & Memberships	2,500	1,796	3,000	5,702	3,500	1,529	3,000	3,000	3,000	1,529	4,000	4,000	1,000	33%	
Promotions	-	-	-	-	5,000	-	2,500	2,500	2,500	-	2,500	-	(2,500)	-100%	
Travel	-	867	-	208	-	41	-	-	-	-	-	-	-	-	
Local Mileage Reimbursement	500	196	1,000	70	500	-	500	500	500	-	500	500	-	0%	
Training & Awards	27,000	16,907	21,000	18,371	18,000	4,048	19,500	19,500	19,500	1,095	38,500	33,000	13,500	69%	
Liability Insurance	387,000	372,735	410,000	398,362	452,000	119,454	632,000	632,000	632,000	524,031	633,500	580,000	(52,000)	-8%	
Crime Insurance	10,000	7,612	10,000	7,840	10,000	1,955	12,000	12,000	12,000	7,772	10,000	9,000	(3,000)	-25%	
Property Insurance	3,125,000	1,728,720	3,125,000	2,659,435	4,816,000	4,446,121	6,324,000	6,324,000	6,324,000	126,606	7,108,000	5,746,000	(578,000)	-9%	
Property Damage Deductible	100,000	47,900	100,000	62,542	300,000	122,479	97,000	97,000	97,000	15,522	97,000	97,000	-	0%	

RISK MGMT. - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Workmen's Comp. Insurance Premium	110,000	100,886	110,000	68,836	110,000	42,633	60,000	60,000	60,000	-	50,000	50,000	(10,000)	-17%	
Workmen's Comp. Claim Payments	5,500,000	4,760,579	4,978,000	4,947,593	4,884,000	5,157,745	4,971,000	4,971,000	5,109,000	3,020,529	5,504,000	5,335,000	364,000	7%	
Workmen's Comp Legal Fees	600,000	443,181	600,000	396,935	600,000	353,874	500,000	500,000	348,000	129,703	500,000	500,000	-	0%	
Fine Arts	53,000	38,140	53,000	35,742	46,000	45,173	58,000	58,000	58,000	(2,423)	74,000	78,000	20,000	34%	
Claim Payment - Public	100,000	(2,930)	84,000	30,461	111,000	236,674	87,000	87,000	250,000	96,000	310,000	257,000	170,000	195%	
Claim Payment- Police	600,000	81,944	892,000	255,596	522,000	468,800	501,000	501,000	381,000	18,500	296,000	404,000	(97,000)	-19%	
TOTAL OPERATING EXPENDITURES	15,632,000	12,000,128	16,234,000	13,470,981	17,923,500	16,592,290	20,430,000	20,510,000	20,434,000	6,430,547	22,373,780	21,170,000	740,000	4%	
DEBT SERVICE															
Amortization of Capital Lease	-	5,361	-	5,361	-	5,361	6,000	6,000	6,000	-	-	6,000	-	0%	
General Liability and Automobile Claims IBNR & Case Reserves	1,500,000	2,575,106	891,000	2,288,511	214,000	(76,031)	104,000	104,000	465,000	-	376,200	253,000	149,000	143%	
Police Liability Claims IBNR & Case Reserves	500,000	(287,712)	500,000	(579,501)	37,000	(638,164)	265,000	265,000	196,000	-	44,400	116,000	(149,000)	-56%	
Workmen's Comp IBNR & Case Reserves	500,000	(583,681)	500,000	(1,178,156)	363,000	3,826,584	587,000	587,000	455,000	-	825,600	220,000	(367,000)	-63%	
Public Official IBNR & Case Reserves	100,000	193,949	100,000	291,113	(100,000)	344,207	(83,000)	(83,000)	(340,000)	-	-	(99,000)	(16,000)	19%	
TOTAL DEBT SERVICE	2,600,000	1,903,023	1,991,000	827,328	514,000	3,461,957	879,000	879,000	782,000	-	1,246,200	496,000	(383,000)	-44%	
INTERNAL CHARGES															
Central Services-Internal Svc	21,000	21,000	33,000	33,000	21,000	21,000	26,000	26,000	26,000	13,000	3,000	26,000	-	0%	
Property Mgmt-Internal Svc	-	-	36,000	36,000	13,000	13,000	14,000	14,000	14,000	7,000	14,000	14,000	-	0%	
Fleet Management-Internal Svc	2,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	500	-	1,000	-	0%	
Applications/Computer Hardware/Network	38,000	38,000	98,000	98,000	72,000	72,000	89,000	89,000	89,000	44,500	-	89,000	-	0%	
Prop Mgmt-Int Serv New Charge	-	90	-	-	-	-	-	-	-	-	-	-	-	-	
OIG Funding	-	-	-	-	-	-	6,000	6,000	6,000	-	-	6,000	-	0%	
TOTAL INTERNAL CHARGES	61,000	61,090	168,000	168,000	107,000	107,000	136,000	136,000	136,000	65,000	17,000	136,000	-	0%	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES															
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:	19,270,000	14,989,187	19,460,000	15,551,356	19,655,000	21,190,545	22,455,000	22,535,000	22,375,000	6,958,955	24,646,980	22,794,000	339,000	2%	
Full-Time	8.15	8.15	8.15	8.15	8.15	8.15	7.15	7.15			-	7.15			
Part-Time	-	-	-	-	-	-	-	-			-	-			
Total Position Count	8.15	8.15	8.15	8.15	8.15	8.15	7.15	7.15			-	7.15			
EXPENDITURES - ADMINISTRATION (540-1790)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
PERSONNEL SERVICES															
Salaries and Wages	421,000	436,021	484,000	481,482	428,000	447,773	368,000	368,000	396,000	191,662	368,000	367,000	(1,000)	0%	Based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups. HR Risk and Benefits Analyst and HR Specialist positions are vacant and budgeted at the minimum compared to previous incumbents.
Overtime	2,000	180	-	-	-	-	-	-	-	-	-	-	-	-	
Allowances	9,000	8,122	9,000	8,122	5,000	5,988	5,000	5,000	3,000	1,201	5,000	3,000	(2,000)	-40%	20% of Total Allowance for HR Director (Pos. 229) (\$384.62 x 26 x 20%); 50% of Total Allowance for Division Director Risk & Benefits (Pos. 9271) (\$50 x 26 x 50%). Risk Management Division Director no longer receives Executive Benefit.
Transfers-Pension Obligation	2,000	2,000	2,000	2,000	2,000	2,000	-	-	-	-	-	-	-	-	
Retirement Contributions-Pension	121,000	121,000	135,000	135,000	123,000	123,000	131,000	131,000	131,000	65,500	131,000	131,000	-	0%	Pending allocations for FY 2022
Health & Life Insurance	26,000	28,137	48,000	17,369	15,000	16,926	17,000	17,000	16,000	7,058	17,000	20,000	3,000	18%	Based on a 10.0% increase over FY 2021 projections. Additional increase based on employee health plan selections.

RISK MGMT. - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Social Security Medicare	7,000	6,280	8,000	6,967	7,000	6,473	6,000	6,000	6,000	3,495	6,000	6,000	-	0%	Based on 1.45% of budgeted FY 2022 salaries and additional pays
OPEB Contributions	2,000	2,000	4,000	4,000	2,000	2,000	2,000	2,000	2,000	-	2,000	2,000	-	0%	Pending allocations for FY 2022
OPEB pay-as-you-go	15,000	15,000	27,000	25,000	9,000	9,000	9,000	9,000	9,000	4,500	9,000	9,000	-	0%	Pending allocations for FY 2022
GASB 68-Actuarial Expense	-	38,617	-	25,606	-	46,713	-	-	-	-	-	-	-	-	
GASB 75 - OPEB Expense	-	(4,943)	-	14,566	-	(63,512)	-	-	-	-	-	-	-	-	
Employee Fringe Benefits	-	5,401	-	13,874	42,000	(6,656)	-	-	6,000	2,720	-	-	-	-	Department is not anticipating any separations for FY 2022.
TOTAL PERSONNEL SERVICES	605,000	657,815	717,000	733,986	633,000	589,705	538,000	538,000	569,000	276,135	538,000	538,000	-	0%	
OPERATING EXPENDITURES															
Temporary Labor	10,000	17,696	11,000	4,135	11,000	5,000	-	-	-	-	-	-	-	-	
Professional Services	335,000	314,035	440,000	373,196	380,000	391,897	441,000	441,000	441,000	202,509	617,280	598,000	157,000	36%	\$337,180- Corvel Admin Fee (contract to renew Feb 2022) , \$15,000 - Actuary Services for Risk, \$32,100 - Exigis insurance tracking, \$5,000 - ISO Claims services, \$21,000 - Driver's License Monitoring software, \$100,000 - Insurance consulting services (NEW-Recommended by ACM and CFO), \$107,000 annual insurance Broker of Record Fee (McGriff) Based on department request of \$337,180 for Corvel contract renewal in FY 2022, FY 2020 actuals for previously budgeted requests, and \$100,000 for Insurance consulting services (NEW).
Telephone	4,000	814	2,000	1,521	2,000	2,205	2,000	2,000	2,000	474	2,000	2,000	-	0%	Based on monthly invoices of \$91.70.
Postage and Shipping	1,000	-	1,000	-	500	106	500	500	500	350	500	500	-	0%	Based on current year actuals to date and projection
Administration Fees	1,100,000	1,100,000	1,017,000	1,017,000	1,227,000	1,227,000	1,242,000	1,242,000	1,242,000	621,000	1,227,000	1,259,000	17,000	1%	Based on the salary and benefits of City Attorney's Office (CAO) employees who provide legal services for Risk Management related functions. Saved in: F:\OBPI\BUD\BUDDOC\22-BUD\22-Supporting Documents\Risk
Rent-Building & Equipment	3,000	1,668	3,000	2,752	3,000	2,051	2,000	2,000	2,000	702	2,000	3,000	1,000	50%	Based on alternating bi-monthly invoices of \$188.01 and \$163.02
Contract Maintenance	-	-	-	-	45,000	98,811	50,000	130,000	130,000	79,755	82,000	72,000	22,000	44%	Dept request: \$80,000 - Risk Management Information System annual maintenance (NEW), \$2,000 - Safety Application system (NEW) Based on revised department request of \$70,000 for the Risk Management Information system annual maintenance plus \$2,000 for the Safety Application system
Supplies-Office	5,000	5,442	4,000	2,385	4,000	3,391	4,000	4,000	4,000	13	4,000	4,000	-	0%	Based on prior 3 year average and current year projection
Other Operating Expenditures	2,000	1,126	2,000	178	2,000	394	2,000	2,000	2,000	8	2,000	2,000	-	0%	Based on prior 3 year average and current year projection
Contingencies	-	-	-	-	-	-	(7,000)	(7,000)	-	-	-	-	7,000	-100%	Elimination of one-time budget reduction implemented as a saving measure in the FY 2021 budget.
Dues & Memberships	1,500	596	2,000	5,702	3,000	1,529	3,000	3,000	3,000	1,529	3,000	3,000	-	0%	Based on FY 2021 department request.
Travel	-	858	-	112	-	41	-	-	-	-	-	-	-	-	
Local Mileage Reimbursement	500	196	1,000	70	500	-	500	500	500	-	500	500	-	0%	Based on prior 3 year average. Increased to department projection to be conservative.

RISK MGMT. - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Training & Awards	22,000	8,538	16,000	14,807	15,000	3,998	16,500	16,500	16,500	200	32,000	30,000	13,500	82%	\$4,000 - RIMS (Risk Management Society), \$3,000 - PRIMA (Public Risk Management Association) registration, \$2,500 - Worker's Compensation of Florida Conference, \$20,000-Safety Training and Services for City Employees (NEW) Increase: \$1,000 in RIMS National Conference Decrease: \$300 in Worker's Compensation of Florida Conference Based on prior 3 year average given same items budgeted yearly. Added \$20,000 for Safety Training given elimination of Safety Officer position.
Depreciation	-	5,361	-	5,361	-	5,361	6,000	6,000	6,000	-	-	6,000	-	0%	Based on prior year actuals
TOTAL OPERATING EXPENDITURES	1,484,000	1,456,331	1,499,000	1,427,219	1,693,000	1,741,782	1,762,500	1,842,500	1,849,500	906,540	1,972,280	1,980,000	217,500	12%	
DEBT SERVICE															
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTERNAL CHARGES															
Central Services-Internal Svc	7,000	7,000	8,000	8,000	3,000	3,000	2,000	2,000	2,000	1,000	3,000	2,000	-	0%	Pending allocations for FY 2022
Property Mgmt-Internal Svc	-	-	36,000	36,000	13,000	13,000	14,000	14,000	14,000	7,000	14,000	14,000	-	0%	Pending allocations for FY 2022
Fleet Management-Internal Svc	2,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	500	-	1,000	-	0%	Pending allocations for FY 2022
Applications/Computer Hardware/Network	30,000	30,000	52,000	52,000	35,000	35,000	39,000	39,000	39,000	19,500	-	39,000	-	0%	Pending allocations for FY 2022
OIG Funding	-	-	-	-	-	-	3,000	3,000	3,000	-	-	3,000	-	0%	Pending allocations for FY 2022
TOTAL INTERNAL CHARGES	39,000	39,000	97,000	97,000	52,000	52,000	59,000	59,000	59,000	28,000	17,000	59,000	-	0%	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES															
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:	2,128,000	2,153,146	2,313,000	2,258,205	2,378,000	2,383,487	2,359,500	2,439,500	2,477,500	1,210,676	2,527,280	2,577,000	217,500	9%	
Full-Time	4.75	4.75	4.75	4.75	4.75	4.75	3.75	3.75	3.75		3.75	3.75			
Part-Time	-	-	-	-	-	-	-	-	-		-	-			
Total Position Count	4.75	4.75	4.75	4.75	4.75	4.75	3.75	3.75			-	3.75			
EXPENDITURES - INSURANCE BENEFITS (540-1791)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
PERSONNEL SERVICES															
Salaries and Wages	260,000	228,831	223,000	216,590	313,000	282,231	323,000	323,000	314,000	133,700	323,000	306,000	(17,000)	-5%	Based on an average 2.0% merit for all groups, except 5.0% Step for Police and Fire, and 0.0% COLA for all groups. HR Risk and Benefits Analyst and HR Specialist positions are vacant and budgeted at the minimum compared to previous incumbents.
Overtime	1,000	400	1,000	-	500	-	-	-	-	-	-	-	-	-	
Allowances	3,000	2,005	2,000	2,005	6,000	4,128	5,000	5,000	3,000	1,201	5,000	3,000	(2,000)	-40%	20% of Total Allowance for HR Director (Pos. 229) (\$384.62 x 26 x 20%); 50% of Total Allowance for Division Director Risk & Benefits (Pos. 9271) (\$50 x 26 x 50%). Risk Management Division Director no longer receives Executive Benefit.
Transfers-Pension Obligation	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	
Retirement Contributions-Pension	75,000	75,000	62,000	62,000	90,000	90,000	94,000	94,000	94,000	47,000	94,000	94,000	-	0%	Pending allocations for FY 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Health & Life Insurance	17,000	14,763	16,000	15,611	21,000	23,793	26,000	26,000	18,000	9,235	26,000	27,000	1,000	4%	Based on a 10.0% increase over FY 2021 projections. Increase is offset by a decrease based on employee health plan selection changes.
Social Security Medicare	4,000	3,327	4,000	3,098	6,000	4,068	5,000	5,000	5,000	1,968	5,000	5,000	-	0%	Based on 1.45% of budgeted FY 2022 salaries and additional pays
OPEB Contributions	1,000	1,000	1,000	1,000	3,000	4,000	4,000	4,000	4,000	-	4,000	4,000	-	0%	Pending allocations for FY 2022
OPEB pay-as-you-go	10,000	10,000	9,000	8,000	12,000	12,000	15,000	15,000	15,000	7,500	15,000	15,000	-	0%	Pending allocations for FY 2022
GASB 68-Actuarial Expense	-	23,884	-	11,788	-	63,876	-	-	-	-	-	-	-	-	-
GASB 75 - OPEB Expense	-	(7,638)	-	9,314	-	(84,683)	-	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	14,559	31,000	20,654	25,000	39,179	-	-	1,000	(13,330)	-	-	-	-	Department is not anticipating any separations for FY 2022.
TOTAL PERSONNEL SERVICES	372,000	367,131	350,000	351,060	477,500	439,593	472,000	472,000	454,000	187,273	472,000	454,000	(18,000)	-4%	

OPERATING EXPENDITURES															
Professional Services	300,000	345,162	320,000	316,908	375,000	289,404	309,000	309,000	309,000	88,355	284,000	284,000	(25,000)	-8%	\$250,000 - Humana Wellness Program, \$34,000 - Woxtime (Federal Reporting of Employee Benefits) Based on department request of \$250,000 for renegotiated Humana Wellness program contract plus \$34,000 for Woxtime Employee Benefit Federal Reporting
Supplies-Office	1,000	2,117	1,000	674	1,000	404	1,000	1,000	1,000	-	1,000	1,000	-	0%	Based on prior 2 year actuals and current year projection
Other Operating Expenditures	248,000	172,864	100,000	138,237	208,000	171,790	208,000	208,000	558,000	95,932	319,000	319,000	111,000	53%	\$200,000- State Unemployment Payments, \$111,000 - Mt. Sinai Pre-Employment screenings, \$8,000 Wellness event related expenses OMB's recommendation based department request and will be reviewed/updated each quarter going forward based on the forthcoming quarterly unemployment claims invoices
Miscellaneous Expenditures	7,000	5,978	10,000	5,284	7,000	5,129	7,000	7,000	7,000	1,753	7,000	6,000	(1,000)	-14%	FSA Administrative Fees Based on prior three year average.
Contingencies	-	-	-	-	-	-	(5,000)	(5,000)	-	-	-	-	5,000	-100%	Elimination of one-time budget reduction implemented as a saving measure in the FY 2021 budget.
Dues & Memberships	1,000	1,200	1,000	-	500	-	-	-	-	-	1,000	1,000	1,000	-	Based on department request.
Promotions	-	-	-	-	5,000	-	2,500	2,500	2,500	-	2,500	-	(2,500)	-100%	Based on prior year actuals and actuals to date.

RISK MGMT. - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Training & Awards	5,000	8,369	5,000	3,564	3,000	50	3,000	3,000	3,000	895	6,500	3,000	-	0%	Dept Request: \$6,000 - Tyler/Munis Training for Risk & Benefits Analyst (registration, airfare, lodging), \$500 - Excel training for Benefits staff Based on FY 2021 budget.
TOTAL OPERATING EXPENDITURES	563,000	535,786	437,000	464,762	599,500	466,777	525,500	525,500	880,500	186,935	621,000	614,000	88,500	17%	
DEBT SERVICE															
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
INTERNAL CHARGES															
Central Services-Internal Svc	14,000	14,000	25,000	25,000	18,000	18,000	24,000	24,000	24,000	12,000	-	24,000	-	0%	Pending allocations for FY 2022
Applications/Computer Hardware/Network	8,000	8,000	46,000	46,000	37,000	37,000	50,000	50,000	50,000	25,000	-	50,000	-	0%	Pending allocations for FY 2022
Prop Mgmt-Int Serv New Charge	-	90	-	-	-	-	-	-	-	-	-	-	-	-	-
OIG Funding	-	-	-	-	-	-	3,000	3,000	3,000	-	-	3,000	-	0%	Pending allocations for FY 2022
TOTAL INTERNAL CHARGES	22,000	22,090	71,000	71,000	55,000	55,000	77,000	77,000	77,000	37,000	-	77,000	-	0%	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES															
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:	957,000	925,008	858,000	886,823	1,132,000	961,370	1,074,500	1,074,500	1,411,500	411,208	1,093,000	1,145,000	70,500	7%	
Full-Time	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40		3.40	3.40			
Part-Time	-	-	-	-	-	-	-	-	-		-	-			
Total Position Count	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40		-	3.40			
EXPENDITURES - CLAIMS (540-1792)	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
OPERATING EXPENDITURES															
General Liability Legal Fees	1,500,000	1,191,962	1,500,000	1,752,121	1,500,000	2,254,368	1,750,000	1,750,000	1,673,000	1,047,350	2,690,000	2,255,000	505,000	29%	Based on FY 2020 actuals.
Professional Services	-	18	-	-	-	-	-	-	-	-	-	-	-	-	
General Liability Claim Payment	1,500,000	1,242,625	2,436,000	968,897	2,280,000	1,139,818	3,156,000	3,156,000	2,766,000	353,481	2,508,000	3,271,000	115,000	4%	Based on Q1 actuarial projection. Exhibit GL-8 (General Liability) plus exhibit AL-8 (Auto Liability) Projected Ultimate Limited Losses for FY 2022. This figure will continue to be refined based on subsequent quarterly actuarial reports.
Liability Insurance	387,000	372,735	410,000	398,362	452,000	119,454	632,000	632,000	632,000	524,031	633,500	580,000	(52,000)	-8%	Based on preliminary insurance renewal information provided. Department to provide insurance schedule with basis for FY 2022 request. This figure will continue to be refined based on subsequent actuarial reports.
Crime Insurance	10,000	7,612	10,000	7,840	10,000	1,955	12,000	12,000	12,000	7,772	10,000	9,000	(3,000)	-25%	Based on preliminary insurance renewal information provided. Department to provide insurance schedule with basis for FY 2022 request. This figure will continue to be refined based on subsequent actuarial reports.

RISK MGMT. - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Property Insurance	3,125,000	1,728,720	3,125,000	2,659,435	4,816,000	4,446,121	6,324,000	6,324,000	6,324,000	126,606	7,108,000	5,746,000	(578,000)	-9%	Based on preliminary insurance renewal information provided. Department to provide insurance schedule with basis for FY 2022 request. This figure will continue to be refined based on subsequent actuarial reports.
Property Damage Deductible	100,000	47,900	100,000	62,542	300,000	122,479	97,000	97,000	97,000	15,522	97,000	97,000	-	0%	Based on department request
Workmen's Comp. Insurance Premium	110,000	100,886	110,000	68,836	110,000	42,633	60,000	60,000	60,000	-	50,000	50,000	(10,000)	-17%	Based on FY 2020 actuals. Increased to department request since the yearly actuals are not consistent.
Workmen's Comp. Claim Payments	5,500,000	4,760,579	4,978,000	4,947,593	4,884,000	5,157,745	4,971,000	4,971,000	5,109,000	3,020,529	5,504,000	5,335,000	364,000	7%	Based on Q1 actuarial projection. Exhibit WC-8 (Workmen's Comp) Projected Ultimate Limited Losses for FY 2022. Increase based on new legislative presumptions for claims. This figure will continue to be refined based on subsequent quarterly actuarial reports.
Workmen's Comp Legal Fees	600,000	443,181	600,000	396,935	600,000	353,874	500,000	500,000	348,000	129,703	500,000	500,000	-	0%	Based on projected attorney hourly rates.
Fine Arts	53,000	38,140	53,000	35,742	46,000	45,173	58,000	58,000	58,000	(2,423)	74,000	78,000	20,000	34%	Based on preliminary insurance renewal information provided. Department to provide insurance schedule with basis for FY 2022 request. This figure will continue to be refined based on subsequent actuarial reports.
Claim Payment - Public	100,000	(2,930)	84,000	30,461	111,000	236,674	87,000	87,000	250,000	96,000	310,000	257,000	170,000	195%	Based on Q1 actuarial projection. Exhibit PO-8 (Public Officials) Projected Ultimate Limited Losses for FY 2022 This figure will continue to be refined based on subsequent quarterly actuarial reports.
Claim Payment- Police	600,000	81,944	892,000	255,596	522,000	468,800	501,000	501,000	381,000	18,500	296,000	404,000	(97,000)	-19%	Based on Q1 actuarial projection. Exhibit LE-8 (Law Enforcement) Projected Ultimate Limited Losses for FY 2022 This figure will continue to be refined based on subsequent quarterly actuarial reports.
TOTAL OPERATING EXPENDITURES	13,585,000	10,013,372	14,298,000	11,584,361	15,631,000	14,389,092	18,148,000	18,148,000	17,710,000	5,337,072	19,780,500	18,582,000	434,000	2%	
DEBT SERVICE															
General Liability and Automobile Claims IBNR & Case Reserves	1,500,000	2,575,106	891,000	2,288,511	214,000	(76,031)	104,000	104,000	465,000	-	376,200	253,000	149,000	143%	Based on the change in the projected Present Value of IBNR and Case Reserves between FY 2021 and FY 2022 as of Q1 for FY 2021 per the City's actuary This figure will continue to be refined based on subsequent quarterly actuarial reports.
Police Liability Claims IBNR & Case Reserves	500,000	(287,712)	500,000	(579,501)	37,000	(638,164)	265,000	265,000	196,000	-	44,400	116,000	(149,000)	-56%	Based on the change in the projected Present Value of IBNR and Case Reserves between FY 2021 and FY 2022 as of Q1 for FY 2021 per the City's actuary This figure will continue to be refined based on subsequent quarterly actuarial reports.

RISK MGMT. - INT. SVCS FUND
FISCAL YEAR 2022

									Quarter 1						
DEPARTMENT SUMMARY	FY 2018 Adopted Budget	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Amended Budget	Projection	Actuals as of 3/31/21	Dept FY 2022 Request	OMB FY 2022 Recommendation	(\$) Variance vs FY 2021 Adopted	(%) Variance vs FY 2021 Adopted	Notes
Workmen's Comp IBNR & Case Reserves	500,000	(583,681)	500,000	(1,178,156)	363,000	3,826,584	587,000	587,000	455,000	-	825,600	220,000	(367,000)	-63%	Based on the change in the projected Present Value of IBNR and Case Reserves between FY 2021 and FY 2022 as of Q1 for FY 2021 per the City's actuary This figure will continue to be refined based on subsequent quarterly actuarial reports.
Public Official IBNR & Case Reserves	100,000	193,949	100,000	291,113	(100,000)	344,207	(83,000)	(83,000)	(340,000)	-	-	(99,000)	(16,000)	19%	Based on the change in the projected Present Value of IBNR and Case Reserves between FY 2021 and FY 2022 as of Q1 for FY 2021 per the City's actuary This figure will continue to be refined based on subsequent quarterly actuarial reports.
TOTAL DEBT SERVICE	2,600,000	1,897,662	1,991,000	821,967	514,000	3,456,596	873,000	873,000	776,000	-	1,246,200	490,000	(383,000)	-44%	
INTERNAL CHARGES															
TOTAL INTERNAL CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL EXPENDITURES															
TOTAL CAPITAL ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSFER TO RESERVES															
TOTAL TRANSFER TO RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:	16,185,000	11,911,034	16,289,000	12,406,328	16,145,000	17,845,688	19,021,000	19,021,000	18,486,000	5,337,072	21,026,700	19,072,000	51,000	0%	
Full-Time	-	-	-	-	-	-	-	-	-		-	-			
Part-Time	-	-	-	-	-	-	-	-	-		-	-			
Total Position Count	-	-	-	-	-	-	-	-	-		-	-			

MIAMIBEACH

FY 2022 Operating Budget Enhancement Summary Human Resources, Medical & Dental Fund, Risk Management Fund

Priority	Enhancement Request	# of Positions	Program	Description	Justification	Year 1 Costs	Year 2 Costs
1	N/A						
2							
3							
4							
5							
Total:						\$ -	\$ -

MIAMIBEACH

FY 2022 Operating Budget Reduction Summary

Human Resources, Medical & Dental Fund, Risk Management Fund

Priority	Reduction Request	# of Positions	Program	Description	Justification	Year 1 Costs	Year 2 Costs
1	N/A					-	-
2						-	-
3						-	-
4						-	-
5						-	-
Total:						0.00	
						\$ -	\$ -

MIAMIBEACH

FY 2022 Capital Budget Request Summary

Human Resources, Medical & Dental Fund, Risk Management Fund

Priority	Project Name	Description	Prior Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future Annual Operating Cost
1	N/A								
2									
3									
4									
5									
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

~Notes~

- Risk Management - Pending final policy renewal details spreadsheet breakdown and FY 2022 projection including allocation for Parking.