

MEMO SHEET: BUDGET TRANSFER INFORMATION

Department Name*	Human Resources Risk Management	Budget Transfer Type:	Transfer 1: BoS Approval
Clerk*	Paula Starr	Document total*	\$ 2,000,000
Contact phone*	x5880		

BUDGET TRANSFER HEADER

Prepared date*	05/20/25	Check Applicable* ☒ One Time (after Adopted Budget) ☐ Continuing (include in the Adopted Budget)
Fiscal year	24/25	
Short Description* (10 characters)	HR RISK BT	
	Legistar Item Number*	25-0602
	Project Strings Required*	

JA
JA
KWH
KWH

By signing this memo I hereby certify that:

1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

Authorized signature*

Joseph Carruesco
Joseph Carruesco (May 27, 2025 11:34 PDT)

BUDGET TRANSFER JUSTIFICATION AND DESCRIPTION* (will be scanned into FENIX TCM)

Lines 1-4: These lines increase appropriations in salary and benefits with savings from services and supply in order to provide sufficient appropriations for projected salary and benefits in the HR General Fund org.
Lines 5-6: These lines increase appropriations in the Workers' Compensation intrafund transfers with savings from services and supply. This will fund the projected Risk Overhead charges.
Lines 7-8: These lines increase appropriations in Health intrafund transfers with savings from services and supply. This will fund the projected Risk Overhead charges.
Lines 9-10: These lines increase intrafund abatements in the Risk Overhead org, offsetting lines 5-8.
Lines 11-14: These lines increase the budgeted transfer from the Retiree Health Fund to the Health Fund, based on projected current year retiree health contributions.

FOR AUDITOR'S OFFICE USE ONLY

Audit date: _____
Audited by: _____

Budget Transfer number: _____
Interfaced by: _____
Processed on: _____

AUDITOR / CONTROLLER'S USE		EL DORADO COUNTY APPROPRIATION TRANSFER (29125 GOV. CODE)		BUDGET TRANSFER REQUEST		DOCUMENT TOTAL		\$0.00			
TRANSFER #				BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL		NUMBER OF LINES		0			
JOURNAL #						NET TOTAL		\$0.00			
DATE						 JA  KWH					
INPUT BY											
TO BE COMPLETED BY DEPARTMENT				Budget Transfer Type:		Transfer 1: BoS Approval					
DEPT NAME		Human Resources Risk Management		Legistar Number & Date:		25-0602 7/16/25					
DEPT CONTACT & EXT.		Paula Starr x5880		 Joseph Carrasco (May 27, 2025 11:34 PDT)				5/20/2025		PAGE 1 OF 1	
				DEPARTMENT AUTHORIZATION SIGNATURE AND DATE				DATE			

DIRECTIONS:

1. MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT
2. REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE
3. IF BUDGET TRANSFER EXCEEDS 12 LINES, EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST

S F X	Budget Rollup Code	ORG	OBJECT	PROJECT STRING	GL Project	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION (30 CHARACTERS MAX.)
1								
2								
3				SEE ATTACHED				
4								
5								
6								
7								
8								
9								
10								
11								
12								

_____ JOE HARN, C.P.A. AUDITOR / CONTROLLER DATE		APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO
_____ CHIEF ADMINISTRATIVE OFFICE - ANALYST DATE		
_____ CHIEF ADMINISTRATIVE OFFICER DATE		
		_____ SIGNATURE: CHAIR, BOARD OF SUPERVISORS DATE
		_____ ATTEST: CLERK, BOARD OF SUPERVISORS DATE

S:\APFORMS\BUDGET TRANSFER 2.XLS

DISTRIBUTION: WHITE - BOS / YELLOW - AUDITOR / PINK - CHIEF ADMINISTRATIVE OFFICE / GOLD - DEPARTMENT

25-0602 A 2 of 10

Department Head Signature:

[illegible]

Retiree Health Contribution Analysis

April for May (actual)	250,048.62
May for June (actual)	249,840.66
June for July (est)	260,000.00
Q4 Total	759,889.28
Q1-3 (in system)	2,151,894.00
Total to Post	2,911,783.28
Budget	2,757,000.00
Short	154,783.28

Org	Object	Project	Description	2025 Revised Budget	2025 Actual	Projection	Variance
0800000	1940		MISC: REVENUE	0.00	-60.00	-60.00	-60.00
0800000	3000		PERM EMPLOYEES / ELECT OFFICIAL	1,406,843.00	1,225,011.01	1,463,487.51	56,644.51
0800000	3001		TEMPORARY EMPLOYEES	25,000.00	0.00	0.00	-25,000.00
0800000	3002		OVERTIME	4,588.00	0.00	0.00	-4,588.00
0800000	3004		OTHER COMPENSATION	495.00	15,232.43	18,278.92	17,783.92
0800000	3020		RETIREMENT EMPLOYER SHARE	154,532.00	138,756.46	166,164.96	11,632.96
0800000	3020	RM	RETIREMENT EMPLOYER SHARE	303,310.00	303,310.00	303,310.00	0.00
0800000	3022		MEDI CARE EMPLOYER SHARE	20,400.00	18,513.45	22,047.65	1,647.65
0800000	3040		HLTH INS EMPLOYER SHARE	189,258.00	207,832.61	256,639.01	67,381.01
0800000	3041		UNEMPLMNT INS EMPLOYER SHARE	562.00	549.30	562.00	0.00
0800000	3042	RM	LONG TERM DISB EMPLOYER SHARE	1,959.00	1,832.02	2,442.69	483.69
0800000	3043		DEFER COMP EMPLOYER SHARE	44,329.00	37,049.17	44,310.27	-18.73
0800000	3060	RM	WORKERS' COMP EMPLOYER SHARE	18,014.00	18,014.00	18,014.00	0.00
0800000	3080		FLEXIBLE BENEFITS	100,227.00	63,281.26	75,905.16	-24,321.84
				2,269,517.00	2,029,381.71	2,371,162.17	101,645.17
0800000	4020		CLOTHING & PERSONAL SUPPLIES	25.00	0.00	0.00	-25.00
0800000	4040		TELEPHONE VENDOR PAYMENTS	1,250.00	1,156.35	1,387.62	137.62
0800000	4041	IT	COUNTY PASS THRU TELPHONE CHRG	700.00	689.94	827.93	127.93
0800000	4060		FOOD AND FOOD PRODUCTS	2,500.00	895.60	1,074.72	-1,425.28
0800000	4080		HOUSEHOLD EXPENSE	50.00	12.92	15.50	-34.50
0800000	4080	STORE	HOUSEHOLD EXPENSE	150.00	0.00	0.00	-150.00
0800000	4100	RM	INSURANCE: PREMIUM	17,209.00	17,209.00	17,209.00	0.00
0800000	4101	RM	INSURANCE: ADDNL LIABILITY	0.00	856.00	856.00	856.00
0800000	4144		MAINT: COMPUTER SYS/SFTWR/LICN	500.00	0.00	0.00	-500.00
0800000	4220		MEMBERSHIPS	14,864.00	11,894.00	14,864.00	0.00
0800000	4260	STORE	OFFICE EXPENSE	150.00	170.58	204.70	54.70
0800000	4260		OFFICE EXPENSE	5,200.00	3,311.73	3,974.08	-1,225.92
0800000	4261		POSTAGE	750.00	0.00	0.00	-750.00
0800000	4261	MAIL	POSTAGE	2,000.00	1,638.88	1,966.66	-33.34
0800000	4266		PRINTING SERVICES	1,000.00	71.01	85.21	-914.79
0800000	4267		ON-LINE SUBSCRIPTIONS	13,400.00	9,560.26	13,400.00	0.00
0800000	4300	HR	PROFESSIONAL & SPECIAL SRVS	0.00	-83,356.80	-99,749.47	-99,749.47
0800000	4300		PROFESSIONAL & SPECIAL SRVS	224,600.00	124,066.50	148,879.80	-75,720.20
0800000	4315	HR	CONTRACT: LEGAL ATTORNEY	0.00	-112,476.96	-141,546.55	-141,546.55
0800000	4315		CONTRACT: LEGAL ATTORNEY	255,000.00	265,700.96	338,540.55	83,540.55
0800000	4320		VERBATIM: TRANSCRIPTION	15,000.00	0.00	2,500.00	-12,500.00
0800000	4400	HR	PUBLICATION & LEGAL NOTICES	0.00	-29,221.70	0.00	0.00
0800000	4400		PUBLICATION & LEGAL NOTICES	45,000.00	33,236.06	39,883.27	-5,116.73
0800000	4420		RENT & LEASE: EQUIPMENT	6,000.00	5,524.23	6,026.43	26.43
0800000	4440		RENT & LEASE: BUILD & IMPRV	0.00	990.00	990.00	990.00
0800000	4461		EQUIP: MINOR	1,000.00	0.00	0.00	-1,000.00
0800000	4462		EQUIP: COMPUTER	1,000.00	0.00	0.00	-1,000.00
0800000	4463		EQUIP: TELEPHONE & RADIO	150.00	110.21	132.25	-17.75
0800000	4500		SPECIAL DEPT EXPENSE	0.00	194.97	250.00	250.00
0800000	4502		EDUCATIONAL MATERIALS	3,000.00	0.00	0.00	-3,000.00
0800000	4539		SOFTWARE LICENSE	87,500.00	78,828.86	87,500.00	0.00
0800000	4600		TRANSPORTATION & TRAVEL	4,000.00	15.78	25.00	-3,975.00
0800000	4602		MILGE: EMPLOYEE PRIVATE AUTO	5,000.00	49.58	150.00	-4,850.00
0800000	4605	FLEET	RENT & LEASE: VEHICLE	800.00	324.70	389.64	-410.36
0800000	4606	FLEET	FUEL PURCHASES	300.00	106.80	128.16	-171.84
0800000	4609		STAFF DEVELOPMENT	80,000.00	33,067.88	35,000.00	-45,000.00
0800000	4616		PER DIEM (COMMISSIONS, ETC)	5,000.00	0.00	0.00	-5,000.00
				793,098.00	364,627.34	474,964.50	-318,133.50
0800000	7232	FAC	INTRAFND: MAINT BLDG & IMPRV	1,800.00	0.00	1,800.00	0.00
				3,064,415.00	2,393,949.05	2,847,866.67	-216,548.33

Org	Object	Project	Description	2025 Revised Budget	2025 Actual	Projection	Variance
0900000	0400		REV: INTEREST	0.00	-80,099.18	-96,119.02	-96,119.02
0900000	3000		PERM EMPLOYEES / ELECT OFFICIAL	110,915.00	162,533.13	176,653.53	65,738.53
0900000	3001		TEMPORARY EMPLOYEES	0.00	671.04	805.25	805.25
0900000	3002		OVERTIME	412.00	0.00	0.00	-412.00
0900000	3004		OTHER COMPENSATION	122.00	6,103.10	6,500.00	6,378.00
0900000	3020		RETIREMENT EMPLOYER SHARE	13,817.00	19,027.93	21,738.03	7,921.03
0900000	3020	RM	RETIREMENT EMPLOYER SHARE	95,156.00	95,156.00	95,156.00	0.00
0900000	3022		MEDI CARE EMPLOYER SHARE	1,608.00	2,515.08	2,925.08	1,317.08
0900000	3040		HLTH INS EMPLOYER SHARE	13,529.00	26,782.60	33,842.80	20,313.80
0900000	3041		UNEMPLMNT INS EMPLOYER SHARE	23.00	144.62	173.54	150.54
0900000	3042	RM	LONG TERM DISB EMPLOYER SHARE	78.00	252.56	336.75	258.75
0900000	3043		DEFER COMP EMPLOYER SHARE	4,733.00	6,939.81	7,804.91	3,071.91
0900000	3060	RM	WORKERS' COMP EMPLOYER SHARE	7,804.00	7,804.00	7,804.00	0.00
0900000	3080		FLEXIBLE BENEFITS	3,981.00	8,869.20	10,509.20	6,528.20
				252,178.00	336,799.07	364,249.09	112,071.09
0900000	4080	STORE	HOUSEHOLD EXPENSE	50.00	0.00	0.00	-50.00
0900000	4100	RM	INSURANCE: PREMIUM	57,369.00	57,369.00	57,369.00	0.00
0900000	4220		MEMBERSHIPS	300.00	300.00	300.00	0.00
0900000	4260	STORE	OFFICE EXPENSE	50.00	152.80	183.36	133.36
0900000	4260		OFFICE EXPENSE	1,900.00	102.97	123.56	-1,776.44
0900000	4261	MAIL	POSTAGE	115.00	65.12	78.14	-36.86
0900000	4266		PRINTING SERVICES	65.00	53.26	63.91	-1.09
0900000	4267		ON-LINE SUBSCRIPTIONS	125.00	0.00	0.00	-125.00
0900000	4300	HR	PROFESSIONAL & SPECIAL SRVS	400.00	196.07	235.28	-164.72
0900000	4300		PROFESSIONAL & SPECIAL SRVS	2,000.00	220.00	264.00	-1,736.00
0900000	4400	HR	PUBLICATION & LEGAL NOTICES	0.00	1,075.00	1,290.00	1,290.00
0900000	4420		RENT & LEASE: EQUIPMENT	750.00	565.85	679.02	-70.98
0900000	4463		EQUIP: TELEPHONE & RADIO	550.00	0.00	0.00	-550.00
0900000	4502		EDUCATIONAL MATERIALS	0.00	106.20	127.44	127.44
0900000	4600		TRANSPORTATION & TRAVEL	2,000.00	0.00	0.00	-2,000.00
0900000	4602		MILGE: EMPLOYEE PRIVATE AUTO	1,000.00	0.00	0.00	-1,000.00
0900000	4605	FLEET	RENT & LEASE: VEHICLE	0.00	276.33	331.60	331.60
0900000	4606	FLEET	FUEL PURCHASES	0.00	79.14	94.97	94.97
0900000	4607		BULK FUEL (CNTY CONTRACT)	500.00	0.00	0.00	-500.00
0900000	4609		STAFF DEVELOPMENT	6,500.00	548.93	658.72	-5,841.28
0900000	4656		OVERNIGHT TRVL: HOTEL	2,000.00	0.00	0.00	-2,000.00
				75,674.00	61,110.67	61,799.00	-13,875.00
0900000	5300	A87	INTRFND: SRV BETWEEN FND TYPES	882,458.00	661,843.50	882,460.00	2.00
0900000	5310	CC	INTERFND: COUNTY COUNSEL	375,000.00	168,081.10	335,761.00	-39,239.00
0900000	5318	FAC	INTERFND: MAINT BLDG & IMPRV	10,000.00	10,340.84	20,681.68	10,681.68
0900000	5321	RR	INTERFND: COLLECTIONS	50.00	0.00	50.00	0.00
				1,267,508.00	840,265.44	1,238,952.68	-28,555.32
0900000	7380	RM	INTRA FND ABT MNT: NOT GF	-1,595,360.00	-1,238,175.18	-1,665,000.77	-69,640.77

No Budget Transfer needed - reference only

Org	Object	Project	Description	2025 Revised Budget	2025 Actual	Projection	Variance
0910000	1760	RM	RISK MNGMNT PROGRAM SERVICES	-7,627,392.00	-7,789,983.92	-7,845,721.00	-218,329.00
0910000	1760		RISK MNGMNT PROGRAM SERVICES	-1,412,040.00	-403,458.80	-484,150.56	927,889.44
0910000	1942		MISC: REIMBURSEMENT	0.00	-25,233.09	-25,233.09	-25,233.09
				-9,039,432.00	-8,218,675.81	-8,355,104.65	684,327.35
0910000	3000		PERM EMPLOYEES / ELECT OFFICIAL	224,751.00	72,565.88	91,081.48	-133,669.52
0910000	3001		TEMPORARY EMPLOYEES	13,442.00	0.00	0.00	-13,442.00
0910000	3004		OTHER COMPENSATION	585.00	42,179.83	42,179.83	41,594.83
0910000	3020		RETIREMENT EMPLOYER SHARE	22,363.00	7,220.30	9,061.20	-13,301.80
0910000	3022		MEDI CARE EMPLOYER SHARE	3,259.00	1,691.40	1,957.90	-1,301.10
0910000	3040		HLTH INS EMPLOYER SHARE	42,179.00	11,693.43	16,371.53	-25,807.47
0910000	3041		UNEMPLYMNT INS EMPLOYER SHARE	77.00	37.11	44.53	-32.47
0910000	3042	RM	LONG TERM DISB EMPLOYER SHARE	264.00	114.28	152.37	-111.63
0910000	3043		DEFER COMP EMPLOYER SHARE	8,656.00	2,264.14	2,879.14	-5,776.86
0910000	3080		FLEXIBLE BENEFITS	13,416.00	5,622.63	7,250.33	-6,165.67
				328,992.00	143,389.00	170,978.32	-158,013.68
0910000	4101	RM	INSURANCE: ADDNL LIABILITY	0.00	-385,310.87	-385,310.87	-385,310.87
0910000	4101		INSURANCE: ADDNL LIABILITY	4,591,752.00	4,390,522.31	4,390,522.31	-201,229.69
0910000	4104		INSURANCE: CURRENT YEAR CLAIMS	1,295,000.00	215,689.01	258,826.81	-1,036,173.19
0910000	4261	MAIL	POSTAGE	50.00	0.00	0.00	-50.00
0910000	4300		PROFESSIONAL & SPECIAL SRVS	27,100.00	38,652.31	43,152.31	16,052.31
0910000	4304		AGENCY ADMINISTRATION FEE	0.00	86,650.00	86,650.00	86,650.00
0910000	4312		ARBITRATOR	1,500.00	0.00	0.00	-1,500.00
0910000	4315		CONTRACT: LEGAL ATTORNEY	1,000,000.00	1,161,985.08	1,549,313.44	549,313.44
0910000	4320		VERBATIM: TRANSCRIPTION	5,000.00	0.00	0.00	-5,000.00
0910000	4324	RM	MEDICL,DENTL,LAB & AMBLNC SRV	0.00	-114,062.07	-136,874.48	-136,874.48
0910000	4324		MEDICL,DENTL,LAB & AMBLNC SRV	125,000.00	114,062.07	136,874.48	11,874.48
0910000	4338		THIRD PARTY ADMINISTRATOR	194,748.00	176,343.73	194,748.00	0.00
0910000	4400		PUBLICATION & LEGAL NOTICES	50.00	0.00	0.00	-50.00
0910000	4460		EQUIP: SMALL TOOLS & INSTRMNTS	338.00	0.00	0.00	-338.00
				7,240,538.00	5,684,531.57	6,137,902.00	-1,102,636.00
0910000	5318	FAC	INTERFND: MAINT BLDG & IMPRV	0.00	601.00	1,202.00	1,202.00
0910000	5318		INTERFND: MAINT BLDG & IMPRV	50,100.00	0.00	5,000.00	-45,100.00
				50,100.00	601.00	6,202.00	-43,898.00
0910000	6020		FA: BUILDING & IMPROVEMENTS	25,000.00	0.00	25,000.00	0.00
0910000	7250	RM	INTRAFND: NOT GF	667,701.00	0.00	487,079.00	-180,622.00
0910000	7700		APPROPRIATION FOR CONTINGENCY	-727,101.00	-2,390,154.24	-1,527,943.33	-800,842.33

No Budget Transfer needed - reference only

Org	Object	Project	Description	2025 Revised Budget	2025 Actual	Projection	Variance
0920000	0001		FUND BALANCE	-91,936.00	0.00	0.00	91,936.00
0920000	0400		REV: INTEREST	0.00	60,397.59	-72,477.11	-72,477.11
0920000	1760	RM	RISK MNGMNT PROGRAM SERVICES	-9,934,462.00	-9,931,137.00	-9,931,137.00	3,325.00
0920000	1760		RISK MNGMNT PROGRAM SERVICES	-27,000.00	-2,770.81	-3,324.00	23,676.00
0920000	1942		MISC: REIMBURSEMENT	-642,793.00	-515,136.81	-618,164.17	24,628.83
				-10,696,191.00	-10,388,647.03	-10,625,102.28	71,088.72
0920000	3000		PERM EMPLOYEES / ELECT OFFICIAL	234,224.00	126,905.94	156,905.64	-77,318.36
0920000	3001		TEMPORARY EMPLOYEES	40,326.00	26,728.75	32,074.50	-8,251.50
0920000	3004		OTHER COMPENSATION	65.00	0.00	0.00	-65.00
0920000	3020		RETIREMENT EMPLOYER SHARE	23,306.00	15,286.61	18,911.01	-4,394.99
0920000	3022		MEDI CARE EMPLOYER SHARE	3,396.00	2,249.69	2,774.49	-621.51
0920000	3040		HLTH INS EMPLOYER SHARE	74,319.00	26,395.51	34,644.71	-39,674.29
0920000	3041		UNEMPLYMNT INS EMPLOYER SHARE	100.00	74.94	89.93	-10.07
0920000	3042	RM	LONG TERM DISB EMPLOYER SHARE	349.00	196.44	261.92	-87.08
0920000	3043		DEFER COMP EMPLOYER SHARE	9,120.00	4,708.51	5,831.91	-3,288.09
0920000	3080		FLEXIBLE BENEFITS	17,784.00	10,170.10	12,708.00	-5,076.00
				402,989.00	212,716.49	264,202.11	-138,786.89
0920000	4060		FOOD AND FOOD PRODUCTS	100.00	0.00	0.00	-100.00
0920000	4101		INSURANCE: ADDNL LIABILITY	8,344,000.00	7,189,957.00	7,189,957.00	-1,154,043.00
0920000	4104		INSURANCE: CURRENT YEAR CLAIMS	1,088,893.00	442,750.99	531,301.19	-557,591.81
0920000	4144		MAINT: COMPUTER SYS/SFTWR/LICN	500.00	0.00	0.00	-500.00
0920000	4200		MEDICAL: MEDL, DENTL & LAB SUP	50.00	0.00	0.00	-50.00
0920000	4261	MAIL	POSTAGE	25.00	0.00	0.00	-25.00
0920000	4261		POSTAGE	250.00	0.00	0.00	-250.00
0920000	4264		BOOKS / MANUALS	150.00	0.00	0.00	-150.00
0920000	4267		ON-LINE SUBSCRIPTIONS	100.00	0.00	0.00	-100.00
0920000	4300		PROFESSIONAL & SPECIAL SRVS	7,100.00	4,000.00	4,000.00	-3,100.00
0920000	4304		AGENCY ADMINISTRATION FEE	0.00	778,060.00	778,060.00	778,060.00
0920000	4324	RM	MEDICL,DENTL,LAB & AMBLNC SRV	0.00	-22,517.00	-27,240.60	-27,240.60
0920000	4324		MEDICL,DENTL,LAB & AMBLNC SRV	27,000.00	22,700.50	27,240.60	240.60
0920000	4338		THIRD PARTY ADMINISTRATOR	122,040.00	101,183.33	122,040.00	0.00
0920000	4462		EQUIP: COMPUTER	1,500.00	0.00	0.00	-1,500.00
0920000	4507		FIRE & SAFETY SUPPLIES	5,000.00	822.25	5,000.00	0.00
0920000	4539		SOFTWARE LICENSE	0.00	1,892.00	1,892.00	1,892.00
0920000	4600	RM	TRANSP/MEALS (NO OVRNT)	0.00	-152.32	-152.32	-152.32
0920000	4600		TRANSPORTATION & TRAVEL	0.00	152.32	152.32	152.32
0920000	4602		MILGE: EMPLOYEE PRIVATE AUTO	100.00	0.00	0.00	-100.00
0920000	4607		BULK FUEL (CNTY CONTRACT)	250.00	0.00	0.00	-250.00
0920000	4609		STAFF DEVELOPMENT	0.00	1,212.75	1,455.30	1,455.30
				9,597,058.00	8,520,061.82	8,633,705.49	-963,352.51
0920000	5318	FAC	INTERFND: MAINT BLDG & IMPRV	300.00	0.00	300.00	0.00
0920000	7250	RM	INTRAFND: NOT GF	695,844.00	0.00	839,088.00	143,244.00

Org	Object	Project	Description	2025 Revised Budget	2025 Actual	Projection	Variance
0930000	0400		REV: INTEREST	0.00	-11,727.53	-14,073.04	-14,073.04
0930000	1760		RISK MNGMNT PROGRAM SERVICES	-35,196,564.00	-28,626,935.70	-34,352,322.84	844,241.16
				-35,196,564.00	-28,638,663.23	-34,366,395.88	830,168.12
0930000	3000		PERM EMPLOYEES / ELECT OFFICIAL	163,526.00	128,912.93	154,566.63	-8,959.37
0930000	3001		TEMPORARY EMPLOYEES	0.00	2,722.85	3,267.42	3,267.42
0930000	3002		OVERTIME	150.00	887.07	1,064.48	914.48
0930000	3004		OTHER COMPENSATION	33.00	1,654.00	1,700.00	1,667.00
0930000	3020		RETIREMENT EMPLOYER SHARE	17,491.00	13,368.16	15,496.06	-1,994.94
0930000	3022		MEDI CARE EMPLOYER SHARE	2,371.00	1,906.97	2,271.87	-99.13
0930000	3040		HLTH INS EMPLOYER SHARE	60,568.00	47,283.27	57,557.87	-3,010.13
0930000	3041		UNEMPLYMNT INS EMPLOYER SHARE	81.00	91.49	109.79	28.79
0930000	3042	RM	LONG TERM DISB EMPLOYER SHARE	281.00	193.27	257.69	-23.31
0930000	3043		DEFER COMP EMPLOYER SHARE	1,838.00	1,730.12	2,025.32	187.32
0930000	3080		FLEXIBLE BENEFITS	14,352.00	2,682.26	3,186.56	-11,165.44
				260,691.00	201,432.39	241,503.70	-19,187.30
0930000	4060		FOOD AND FOOD PRODUCTS	3,000.00	0.00	0.00	-3,000.00
0930000	4080		HOUSEHOLD EXPENSE	500.00	0.00	0.00	-500.00
0930000	4104		INSURANCE: CURRENT YEAR CLAIMS	37,218,768.00	36,717,331.93	36,717,331.93	-501,436.07
0930000	4260		OFFICE EXPENSE	500.00	0.00	25.00	-475.00
0930000	4261	MAIL	POSTAGE	20.00	32.95	39.54	19.54
0930000	4266		PRINTING SERVICES	2,000.00	883.44	1,060.13	-939.87
0930000	4300		PROFESSIONAL & SPECIAL SRVS	25,000.00	19,549.32	19,549.32	-5,450.68
0930000	4304		AGENCY ADMINISTRATION FEE	160,000.00	130,204.01	156,244.81	-3,755.19
0930000	4338		THIRD PARTY ADMINISTRATOR	45,000.00	41,250.00	45,000.00	0.00
0930000	4420		RENT & LEASE: EQUIPMENT	20.00	10.00	12.00	-8.00
0930000	4440		RENT & LEASE: BUILD & IMPRV	3,000.00	1,275.00	1,530.00	-1,470.00
0930000	4500		SPECIAL DEPT EXPENSE	250.00	47.64	50.00	-200.00
0930000	4600		TRANSPORTATION & TRAVEL	0.00	0.01	0.01	0.01
0930000	4650		OVERNIGHT TRVL: REGISTRATION	0.00	700.00	700.00	700.00
0930000	4651		OVERNIGHT TRVL: MEAL/PER DIEM	0.00	85.00	85.00	85.00
0930000	4652		OVERNIGHT TRVL: MILEAGE/FUEL	0.00	69.01	69.01	69.01
0930000	4654		OVERNIGHT TRVL: AIRFARE COSTS	0.00	347.96	347.96	347.96
0930000	4655		OVERNIGHT TRVL: OTHER COSTS	0.00	99.65	99.65	99.65
0930000	4656		OVERNIGHT TRVL: HOTEL	0.00	840.90	840.90	840.90
				37,458,058.00	36,912,726.82	36,942,985.26	-515,072.74
0930000	5300		INTRFND: SRV BETWEEN FND TYPES	1,000.00	0.00	1,000.00	0.00
0930000	5321	RR	INTERFND: COLLECTIONS	2,000.00	216.31	2,000.00	0.00
				3,000.00	216.31	3,000.00	0.00
0930000	7250	RM	INTRAFND: NOT GF	231,815.00	0.00	338,834.00	107,019.00
0930000	7380	RM	INTRAFND ABTMNT: NOT GF	-2,757,000.00	-2,151,894.29		2,757,000.00

Risk Overhead 0900000 Allocation Workbook

Summary of OH Costs to Allocate

Budgeted Expense	\$	782,541
A87	\$	882,460
Total	\$	1,665,001

Expense Allocation Calculation

Index Code	Total Salaries	% of Total Salaries	A87	% of Total Salaries (w/o Health)	Other Budgeted Exp	OH Exp to Allocate
0910000	\$ 91,081	22.63%	\$ 199,665	37%	\$ 287,414	\$ 487,079
0920000	\$ 156,906	38.98%	\$ 343,961	63%	\$ 495,127	\$ 839,088
0930000	\$ 154,567	38.40%	\$ 338,834			\$ 338,834
	\$ 402,554	100%	\$ 882,460	100%	\$ 782,541	\$ 1,665,001