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CITY OF FORT LAUDERDALE

FY 2026 DEPARTMENT REQUEST

Human Resource Department

Human Resources Department

Department Description

The Human Resources Department partners with City departments to hire, train, promote, and retain a qualified and diverse professional workforce for the delivery of excellent services. The Department is committed to a fair and inclusive recruitment process, provides learning and development opportunities, and administers competitive employment benefits for City staff. Human Resources represents the City in collective bargaining discussions, union grievance hearings, and promotes conflict resolution. The Department also protects the City's physical and financial assets against loss by maintaining effective insurance programs and minimizing the City's exposure to risk.

The Human Resource Department's resource allocation and initiatives described in this section advance and achieve the following guiding principles to become the "City you never want to leave."

PRESS PLAY FORT LAUDERDALE 2029 STRATEGIC PLAN

Guiding Principle: Fiscal Responsibility

Guiding Principle: Innovation

HIGHLIGHTED PROGRAMS

- Citywide Training
- Human Resources
- Employee Relations
- Claims Administration
- Benefits Administration
- Classification and Compensation

Human Resources Department

FY 2026 Projected Organizational Chart

Total FTEs - 41

TALENT MANAGEMENT - 20

Director - Human Resources	1
Deputy Director - Human Resources	1
Human Resources Manager - Org Development and Learning	1
Human Resources Manager - Recruitment	1
Administrative Supervisor	2
Financial Administrator	1
Human Resources Analyst	2
Human Resources Assistant	3
Human Resources Technician	1
Learning and Development Specialist	1
Management Analyst	1
Program Manager I	1
Security Guard	2
Senior Human Resources Analyst	2

CLASSIFICATION AND COMPENSATION - 3

Human Resources Manager - Classification and Compensation	1
Human Resources Analyst	1
Human Resources Technician	1

EMPLOYEE RELATIONS - 2

Employee Relations Manager	1
Assistant Employee Relations Manager	1

RISK MANAGEMENT - 16

Risk Manager	1
Assistant Risk Manager	1
Human Resources Manager - Benefits	1
Benefits Analyst	1
Benefits Specialist	1
Claims Adjuster	2
Claims Analyst	1
Human Resources Assistant	2
Occupational Safety and Training Coordinator	1
Senior Accounting Clerk	1
Senior Claims Adjuster	2
Training Specialist	2

FY 2025 Adopted	FY 2026 Projected	Difference
41	41	0

Human Resources Department

Talent Management

Division Description

The Talent Management Division provides professional and responsive human resource services, including the recruiting, hiring, onboarding, classification, compensation, organizational culture, orientation, and training of a diverse workforce. Outreach extends to the leaders of tomorrow through career expositions, mentoring programs, and partnerships with local organizations to develop apprenticeship programs. Talent Management fosters organizational excellence by providing employees with personal growth and professional development opportunities.

FY 2025 Anticipated Major Accomplishments

- Implemented enhancements in the utilization of NeoGov computer software that will streamline the application process for candidates and hiring managers
- Implemented a sign-on bonus wage program
- Implemented a training resource to support hiring managers in selecting candidates
- Implemented compulsory compliance training
- Developed and implemented a pilot mentor program for new employees to have a designated mentor during their first year to provide support with navigating the organizational culture and to improve employee retention
- Facilitated Fort Lauderdale policy specific supervisory training for employees promoted to, or newly hired for, a supervisory or managerial role

FY 2026 Major Projects and Initiatives

- Optimize the NeoGov computer software usage to include an improved application and interview process that will provide a smoother, more transparent experience for candidates, resulting in higher candidate satisfaction and engagement as well as reduced time-to-hire
- Revamp the recruitment scoring process which will result in standardization of candidate evaluations and produce higher quality hires
- Improve utilization of analytics and reporting functions within the NeoGov computer software to accurately measure recruitment success and create data-driven improvement opportunities for future recruitment strategies
- Maintain and expand Cybersecurity Training via coordination with the Information and Technology Services Department and Risk Management
- Reach 100% participation in revised compliance training
- Launch FTL Teambuilding Academy for employee participation to support departments by improving collaboration and positively impacting innovation and productivity
- Implement the touch-point initiative to support new employees acclimating to City culture and embracing organizational values
- Launch the City TED Talk series - a social platform designed for employees to master delivery of complex ideas and gain public speaking experience

Human Resources Department

Risk Management

Division Description

The Risk Management Division manages programs in the areas of employee safety, loss prevention, property and casualty insurances, and employee benefits. Risk Management protects the City's physical and financial assets against loss by maintaining effective insurance and self-insurance programs, minimizing the City's exposure to risk, providing for appropriate reserve levels, funding incurred liabilities, and providing for the proper cost allocation of incurred losses. Risk Management provides internal investigative services on claims arising out of automobile, general, police professional, and employment practices liability exposures.

The Division conducts safety and regulatory training for employees. Risk Management also supervises workers' compensation and related legal expenditures being handled by a third-party administrator. The Division is responsible for managing employee benefits including medical, dental, vision, life insurance, and other associated coverages. In addition, the Division supervises an employee Health and Wellness Center operated by a third-party administrator and City Hall security guards.

FY 2025 Anticipated Major Accomplishments

- Upgraded the RiskMaster computer software, which will improve efficiency by allowing the Division to centrally record, analyze, assess, and manage risk across the City
- Implemented liability best practices (i.e., procedures for excellence in claims handling)
- Reviewed and revised the City's Health Insurance Portability and Accountability Act (HIPAA) policies and procedures
- Conducted an independent claims audit of the City's Health Plan
- Completed a claims and cost analysis evaluation on the Samsara Dash Camera Program
- Developed and implemented a vehicle repair cost estimating program for City vehicles damaged by other at-fault parties to obtain financial recovery
- Implemented a uniform driver's license check program for City employees to occur bi-annually

FY 2026 Major Projects and Initiatives

- Complete an independent audit to verify proper application of the City's medical health plan by employees
- Conduct an audit of the City's workers' compensation claims administrator
- Expand the safety training program to include job requirements of position classifications

Human Resources Department

Employee Relations

Division Description

The Employee Relations Division oversees and manages employee relations issues, union contract and policy compliance, conflict resolution, and internal investigations. Employee Relations facilitates and actively participates in labor management, which includes collective bargaining with four (4) labor organizations representing the City's workforce and administering six (6) collective bargaining agreements. Employee Relations consults with, and trains, managers and supervisors in best employee relations practices and strategies for managing conflicts and employee grievances. In addition, the division ensures organizational compliance with labor and employment laws, City policies, and procedures. The Division also analyzes and makes recommendations for operational and emerging employer issues and assists management in policy and organizational development.

FY 2025 Anticipated Major Accomplishments

- Opened collective bargaining for the successor agreements with the Teamsters Local Union No.769
- Opened collective bargaining for the successor agreements with the Federation of Public Employees, a Division of the National Federation of Public and Private Employees, AFL-CIO
- Hosted contract administration training for stakeholders
- Provided training to supervisors on disciplinary action and personnel rules
- Reviewed the relevance and accuracy of current policies as well as the internal department process for completing updates

FY 2026 Major Projects and Initiatives

- Expand front-line supervisor training regarding collective bargaining agreement (CBA) administration, disciplinary processes, and conflict resolution
- Complete the collective bargaining process for Fraternal Order of Police (FOP)
- Complete the collective bargaining process for International Association of Firefighters (IAFF)

Human Resources Department

Classification and Compensation

Division Description

The Classification and Compensation Division is responsible for the City's pay structure. The Division researches competitive compensation practices, analyzes data in the job market, and monitors market conditions and government regulations to ensure that the City's pay rates are current and competitive. The Division also manages the City's job descriptions and ensures they accurately describe the functions of any given position. Classification and Compensation governs the establishment of job classifications and reviews reclassification requests as well as unscheduled meritorious pay increase requests. The Division is also responsible for all matters of Fair Labor Standards Act (FLSA) determination, Family and Medical Leave Act (FMLA) applications, and interpretation of relevant Federal and State statutes as well as local ordinances.

FY 2025 Anticipated Major Accomplishments

- Implemented the performance evaluation module in INFOR to expedite the evaluation process
- Implemented a pilot performance evaluation program to better align with the City's values and targeted position responsibilities
- Implemented Laserfiche interface with INFOR to streamline processing of employee documents
- Explored the use of a third party vendor to track the use of FMLA time

FY 2026 Major Projects and Initiatives

- Generate methods for addressing internal equity and market issues in the City's compensation plan
- Implement the collectively bargained compensation changes

Human Resources

Department Performance Measures

Strategic Goal	Performance Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Target	FY 2026 Target
Guiding Principle: Inclusivity	Citywide employee turnover rate	7.8%	9.3%	7.6%	≤10.0%	≤7.5%
	Citywide vacancy rate	7.6%	7.9%	7.6%	≤8.2%	≤7.6%
	Number of employees who did not successfully complete initial probation	31	26	16	≤10	≤25
	Citywide percent of employees receiving compliance training	N/A[1]	N/A[1]	100%	100%	100%
	Average number of training hours per employee	56.9	56.2	50.0	≥50.0	≥50.0
	Percent of employee conflicts resolved prior to third party intervention	95%	85%	95%	≥95%	≥95%
Guiding Principle: Fiscal Responsibility	Changes in revenues and expenditures for the health fund annually	R: 12.8% E: 13.1%	R: 6.1%[2] E: 4.9%[2]	R: 7.0% E: 7.0%	R: 9.0% E: 9.0%	R: 9.0% E: 9.0%
	Utilization rate of the employee health and wellness center	67.3%	82.4%	80.0%	≥90.0%	≥90.0%
	Citywide number of on-the-job injuries (workers' compensation claims filed)	341	249	270	≤295	≤270
	Percent of employee driver caused crashes	45.5%	55.4%	55.0%	≤50.5%	≤55.0%

[1]Compliance training is currently undergoing revisions due to recent regulation Florida Statute 760.10(8)(a). Training is anticipated to resume in FY 2025.

[2]FY 2024 Actuals reflect a projected change in percent as end-of-year financials have not been finalized.

General Fund

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Human Resources Department - General Fund

Department Fund Financial Summary

Financial Summary - Funding Source

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
General Fund - 001	$	4,296,181	5,187,071	5,060,411	5,312,792	125,721	2.4%
Total Funding		**4,296,181**	**5,187,071**	**5,060,411**	**5,312,792**	**125,721**	**2.4%**

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Talent Management	3,597,321	4,384,656	4,285,375	4,495,241	110,585	2.5%
Classification and Compensation	402,281	413,354	413,981	433,593	20,239	4.9%
Employee Relations	296,579	389,061	361,055	383,958	(5,103)	(1.3%)
Total Expenditures	**4,296,181**	**5,187,071**	**5,060,411**	**5,312,792**	**125,721**	**2.4%**

Financial Summary - Category Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services		3,265,360	3,694,977	3,536,117	3,759,998	65,021	1.8%
Operating Expenses		1,030,821	1,492,094	1,524,294	1,552,794	60,700	4.1%
Total Expenditures	**$**	**4,296,181**	**5,187,071**	**5,060,411**	**5,312,792**	**125,721**	**2.4%**
Full Time Equivalents (FTEs)		26	25	25	25	-	0.0%

FY 2026 Major Variances

Operating Expenses

$ 34,300 - Increase in post employment medical service fees
30,350 - Increase in public safety tests and written assessment fees
(30,000) - Reduction in advertising, billboards, and marketing campaigning services
(11,025) - Decrease due to the removal of one-time funding for the Laserfiche implementation project management fees

Descriptions & Line Items by Division

Human Resources Department

Talent Management - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	1,602,296	1,935,616	1,935,616	1,801,930	1,955,321	1,955,321	19,705	1.02%	
10-1104 - Temporary Salaries	13,574	-	-	-	-	-	-	0.00%	
10-1107 - Part Time Salaries	47,336	139,820	139,820	80,659	148,200	148,200	8,380	5.99%	
10-1110 - Sick Conv to Cash	4,749	-	-	2,830	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	15,973	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	93,983	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	1,133	-	-	1,133	1,722	1,722	1,722	100.00%	
10-1201 - Longevity Pay	12,631	8,801	8,801	4,762	2,200	2,200	(6,601)	(75.00%)	
10-1310 - Shift Differential	810	780	780	780	780	780	-	0.00%	
10-1401 - Car Allowances	36,220	36,600	36,600	35,240	36,600	36,600	-	0.00%	
10-1407 - Expense Allowances	5,400	7,200	7,200	6,840	5,760	5,760	(1,440)	(20.00%)	
10-1413 - Cellphone Allowance	6,550	6,120	6,120	9,400	9,240	9,240	3,120	50.98%	
10-1501 - Overtime 1.5X Pay	15,738	16,900	16,900	12,365	17,900	17,900	1,000	5.92%	
10-1504 - Overtime 1X Pay	213	-	-	-	-	-	-	0.00%	
10-1701 - Retirement Gifts	-	250	250	250	500	-	(250)	(100.00%)	
10-1707 - Sick Termination Pay	30,802	-	-	548	-	-	-	0.00%	
10-1710 - Vacation Term Pay	61,061	-	-	7,166	-	-	-	0.00%	
10-1799 - Other Term Pay	-	45,826	45,826	45,826	-	-	(45,826)	(100.00%)	
20-2104 - Mileage Reimburse	12	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	3,500	3,500	3,500	3,500	3,500	3,500	-	0.00%	
20-2204 - Pension - General Emp	30,096	38,182	38,182	38,182	14,320	14,320	(23,862)	(62.50%)	
20-2210 - Pension - FRS	123,342	144,100	144,100	186,366	184,534	184,534	40,434	28.06%	
20-2290 - Pension - Other	-	19,040	19,040	19,040	20,800	20,800	1,760	9.24%	
20-2299 - Pension - Def Cont	55,842	60,452	60,452	58,802	52,308	52,308	(8,144)	(13.47%)	
20-2301 - Soc Sec/ Medicare	140,131	149,201	149,201	161,497	150,339	150,339	1,138	0.76%	
20-2304 - Supplemental FICA	-	12,110	12,110	12,110	12,800	12,800	690	5.70%	

Human Resources Department

Talent Management - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2307 - Year End FICA Accr	(5,215)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	1,306	2,100	2,100	1,447	1,400	1,400	(700)	(33.33%)	
20-2402 - Life Insurance	2,618	1,960	1,960	-	2,900	2,900	940	47.96%	
20-2404 - Health Insurance	261,816	283,753	283,753	290,157	334,450	334,450	50,697	17.87%	
20-2410 - Workers' Comp	4,908	6,765	6,765	6,765	6,765	6,765	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	58,882	52,803	52,803	52,803	49,100	49,100	(3,703)	(7.01%)	
Personnel Services	**2,625,707**	**2,971,879**	**2,971,879**	**2,840,398**	**3,011,439**	**3,010,939**	**39,060**	**1.31%**	
30-3125 - Medical Services	88,914	72,000	72,000	72,000	72,000	**106,300**	34,300	47.64%	Increase in post-job employment medical services. Post-job offer medical services (physicals and drug screenings), fit-for duty evaluations ($93,800), and medical director fee ($12,500).
30-3199 - Other Prof Serv	98,905	142,000	142,000	142,000	172,350	172,350	30,350	21.37%	Expenses for public safety tests and assessments for Fire Rescue ($134,050) & Police Departments ($38,300).
30-3201 - Ad/ Marketing	11,915	90,000	90,000	90,000	90,000	**60,000**	(30,000)	(33.33%)	Expenses for Citywide Advertising including: employment ads in newspapers, professional journals, online posting websites, and online subscription to Careers in Government. In addition, this includes funding for a national market advertising and recruitment campaign, which includes the following: billboards, college fairs, trade & association websites, etc. Decrease based on current usage.
30-3216 - Costs/Fees/ Permits	-	700	700	700	600	**400**	(300)	(42.86%)	Expenses for various licenses and permits for employees and outside training facilitators. Reduced based on outside counsel needs.
30-3231 - Food Services	2,592	2,760	2,760	2,760	2,760	2,760	-	0.00%	Expenses for catered lunches, snacks and refreshments for training sessions and meetings.

Human Resources Department

Talent Management - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3249 - Security Services	27,225	58,600	58,600	58,600	61,530	60,000	1,400	2.39%	Expenses for armed security guard services stationed outside of the City Commission offices.
30-3299 - Other Services	67,258	124,900	131,896	124,900	124,900	128,400	3,500	2.80%	Expenses for professional services including credit checks, pre-employment background screenings, criminal histories, drivers license checks ($40,900). In addition to Citywide trainings ($87,500).
30-3304 - Office Equip Rent	3,431	4,800	4,800	4,500	4,800	4,000	(800)	(16.67%)	Expenses for office equipment rental includes 12 month lease of color copier.
30-3319 - Office Space Rent	-	200,500	233,000	233,000	233,000	233,000	32,500	16.21%	
30-3322 - Other Facil Rent	2,033	-	-	-	-	-	-	0.00%	
30-3401 - Computer Maint	176,601	198,000	205,128	198,000	203,700	203,700	5,700	2.88%	Expenses for annual maintenance for software applications NeoGov and Government Jobs subscription ($67,700) and Citywide training software ($136,000).
30-3404 - Components/Parts	69	-	-	-	-	-	-	0.00%	
30-3407 - Equip Rep & Maint	3,661	500	500	500	500	500	-	0.00%	Expenses for maintenance of shredders and time stamps.
30-3513 - Photography	-	250	250	250	250	250	-	0.00%	Expenses for photography services for employee service luncheon awards and City receptions.
30-3628 - Telephone/ Cable TV	2,791	2,700	2,700	2,700	2,900	2,900	200	7.41%	Expenses for monthly phone bills.
30-3907 - Data Proc Supplies	5,137	4,675	4,675	4,675	4,675	5,000	325	6.95%	Expenses for purchase of data processing, presentation supplies ($2,000), and for data processing licenses ($3,000).
30-3925 - Office Equip < $5000	9,902	4,200	4,200	4,200	4,000	4,000	(200)	(4.76%)	Expenses for replacement of office equipment.
30-3928 - Office Supplies	15,280	16,200	16,200	16,200	16,200	16,200	-	0.00%	Expenses for materials and supplies such as preprinted forms, stationery paper, toner, copier paper, etc.
30-3931 - Periodicals & Mag	-	250	250	250	250	250	-	0.00%	Expenses for printed and electronic publications.

Human Resources Department

Talent Management - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3940 - Safety Shoes	-	750	750	750	750	500	(250)	(33.33%)	Expenses for safety shoes for (2) security guards per Teamster contract.
30-3949 - Uniforms	1,796	1,600	1,600	1,600	1,600	1,600	-	0.00%	Expenses for security guard uniforms.
30-3999 - Other Supplies	31,238	40,000	40,000	40,000	40,000	40,000	-	0.00%	Expenses for labor law posters, employee access cards, promotional items for city events.
40-4119 - Training & Travel	32,054	36,800	36,800	36,800	34,600	34,600	(2,200)	(5.98%)	
40-4322 - Servchg-Cent Serv	4,325	4,337	4,337	4,337	4,337	4,337	-	0.00%	
40-4343 - Servchg-Info Sys	330,695	374,815	374,815	374,815	374,815	374,815	-	0.00%	
40-4355 - Servchg-Print Shop	4,593	8,500	8,500	8,500	8,500	5,500	(3,000)	(35.29%)	Internal service charge from printing shop for executive recruitment brochures, color organizational charts, Civil Services Board (meeting agenda packets, appeal correspondence, election related materials) and replacement business cards.
40-4404 - Fidelity Bonds	62	53	53	53	53	53	-	0.00%	
40-4407 - Emp Proceedings	2,475	833	833	833	833	833	-	0.00%	
40-4410 - General Liability	13,333	11,729	11,729	11,729	11,729	11,729	-	0.00%	
40-4416 - Other Ins Charges	11,680	10,325	10,325	10,325	10,325	10,325	-	0.00%	
40-4428 - Prop/Fire Insurance	23,649	-	-	-	-	-	-	0.00%	
Operating Expenses	**971,614**	**1,412,777**	**1,459,400**	**1,444,977**	**1,481,957**	**1,484,302**	**71,525**	**5.06%**	
Talent Management - General Fund Total	**3,597,321**	**4,384,656**	**4,431,279**	**4,285,375**	**4,493,396**	**4,495,241**	**110,585**	**2.52%**	

Human Resources Department

Employee Relations - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	177,525	250,409	250,409	239,368	256,956	256,956	6,547	2.61%	
10-1113 - Vac Mgmt Conv	326	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	11,952	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	7,060	8,760	8,760	8,760	8,760	8,760	-	0.00%	
10-1710 - Vacation Term Pay	1,992	-	-	-	-	-	-	0.00%	
20-2210 - Pension - FRS	20,626	34,125	34,125	34,923	36,012	36,012	1,887	5.53%	
20-2299 - Pension - Def Cont	3,396	-	-	-	-	-	-	0.00%	
20-2301 - Soc Sec/ Medicare	14,587	19,827	19,827	19,976	20,327	20,327	500	2.52%	
20-2307 - Year End FICA Accr	(706)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	66	300	300	-	100	100	(200)	(66.67%)	
20-2402 - Life Insurance	295	253	253	-	400	400	147	58.10%	
20-2404 - Health Insurance	19,395	34,121	34,121	16,762	19,737	19,737	(14,384)	(42.16%)	
20-2410 - Workers' Comp	291	158	158	158	158	158	-	0.00%	
Personnel Services	**256,805**	**347,953**	**347,953**	**319,947**	**342,450**	**342,450**	**(5,503)**	**(1.58%)**	
30-3125 - Medical Services	12,718	11,492	11,492	11,492	11,492	11,492	-	0.00%	Random drug testing program expenses.
30-3216 - Costs/Fees/ Permits	-	40	40	40	40	40	-	0.00%	Various licenses and permits for employees.
30-3231 - Food Services	43	420	420	420	420	420	-	0.00%	Funding for employee engagement activities based on a Citywide allocation. In addition, food and beverages for negotiation sessions and arbitrations.
30-3628 - Telephone/ Cable TV	1,188	800	800	800	1,200	1,200	400	50.00%	
30-3904 - Books & Manuals	-	100	100	100	100	100	-	0.00%	Professional manuals including arbitrator list.
30-3925 - Office Equip < $5000	-	400	400	400	400	400	-	0.00%	Office equipment as needed.
30-3928 - Office Supplies	-	600	600	600	600	600	-	0.00%	Materials and supplies such as preprinted forms, stationery paper, toner, copier paper, etc.
30-3931 - Periodicals & Mag	-	125	125	125	125	125	-	0.00%	Daily print publications.
40-4119 - Training & Travel	3,430	5,600	5,600	5,600	5,600	5,600	-	0.00%	
40-4343 - Servchg-Info Sys	17,617	18,879	18,879	18,879	18,879	18,879	-	0.00%	

Human Resources Department

Employee Relations - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
40-4355 - Servchg-Print Shop	-	100	100	100	100	100	-	0.00%	
40-4404 - Fidelity Bonds	6	5	5	5	5	5	-	0.00%	
40-4407 - Emp Proceedings	223	83	83	83	83	83	-	0.00%	
40-4410 - General Liability	1,119	1,173	1,173	1,173	1,173	1,173	-	0.00%	
40-4416 - Other Ins Charges	1,374	1,291	1,291	1,291	1,291	1,291	-	0.00%	
40-4428 - Prop/Fire Insurance	2,056	-	-	-	-	-	-	0.00%	
Operating Expenses	**39,774**	**41,108**	**41,108**	**41,108**	**41,508**	**41,508**	**400**	**0.97%**	
Employee Relations - General Fund Total	**296,579**	**389,061**	**389,061**	**361,055**	**383,958**	**383,958**	**(5,103)**	**(1.31%)**	

Human Resources Department

Classification and Compensation - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	223,469	261,828	261,828	259,730	280,380	280,380	18,552	7.09%	
10-1107 - Part Time Salaries	3,428	-	-	-	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	216	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	12,842	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	7,080	7,080	7,080	4,080	4,080	4,080	(3,000)	(42.37%)	
10-1407 - Expense Allowances	(360)	-	-	1,440	1,440	1,440	1,440	100.00%	
10-1413 - Cellphone Allowance	1,360	1,320	1,320	1,800	1,800	1,800	480	36.36%	
10-1501 - Overtime 1.5X Pay	1,796	-	-	2,101	-	-	-	0.00%	
10-1707 - Sick Termination Pay	4,155	-	-	-	-	-	-	0.00%	
10-1710 - Vacation Term Pay	14,110	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%	
20-2210 - Pension - FRS	17,822	16,785	16,785	28,454	29,441	29,441	12,656	75.40%	
20-2299 - Pension - Def Cont	9,675	12,480	12,480	6,006	6,328	6,328	(6,152)	(49.29%)	
20-2301 - Soc Sec/ Medicare	19,460	20,671	20,671	21,003	22,009	22,009	1,338	6.47%	
20-2307 - Year End FICA Accr	(686)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	175	-	-	136	200	200	200	100.00%	
20-2402 - Life Insurance	476	265	265	-	600	600	335	126.42%	
20-2404 - Health Insurance	43,190	53,550	53,550	49,856	59,165	59,165	5,615	10.49%	
20-2407 - Unemployment Comp	23,371	-	-	-	-	-	-	0.00%	
20-2410 - Workers' Comp	268	166	166	166	166	166	-	0.00%	
Personnel Services	**382,848**	**375,145**	**375,145**	**375,772**	**406,609**	**406,609**	**31,464**	**8.39%**	
30-3231 - Food Services	-	180	180	180	180	180	-	0.00%	Refreshments for trainings as needed.
30-3322 - Other Facil Rent	5,925	8,750	8,750	8,750	8,750	8,750	-	0.00%	Expenses for rentals for the employee service awards program.
30-3513 - Photography	300	250	250	250	250	250	-	0.00%	Expenses for photography services for employee service luncheon awards and City receptions.
30-3616 - Postage	106	250	250	250	250	250	-	0.00%	Expenses for postage costs and package deliveries.

Classification and Compensation - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3907 - Data Proc Supplies	226	19,350	19,350	19,350	8,325	8,325	(11,025)	(56.98%)	Expenses for purchase of data processing, presentation supplies ($825), and Laserfiche subscription licenses ($7,500). Removal of one-time funding for Laserfiche implementation project management fees ($11,025).
30-3925 - Office Equip < $5000	395	600	600	600	600	600	-	0.00%	Expenses for replacement of office equipment.
30-3999 - Other Supplies	5,371	-	-	2,003	-	-	-	0.00%	
40-4119 - Training & Travel	629	5,000	5,000	2,997	4,800	4,800	(200)	(4.00%)	Expenses for employee training and conferences.
40-4404 - Fidelity Bonds	9	8	8	8	8	8	-	0.00%	
40-4407 - Emp Proceedings	335	125	125	125	125	125	-	0.00%	
40-4410 - General Liability	1,678	1,760	1,760	1,760	1,760	1,760	-	0.00%	
40-4416 - Other Ins Charges	1,374	1,936	1,936	1,936	1,936	1,936	-	0.00%	
40-4428 - Prop/Fire Insurance	3,085	-	-	-	-	-	-	0.00%	
Operating Expenses	**19,433**	**38,209**	**38,209**	**38,209**	**26,984**	**26,984**	**(11,225)**	**(29.38%)**	
Classification and Compensation - General Fund Total	**402,281**	**413,354**	**413,354**	**413,981**	**433,593**	**433,593**	**20,239**	**4.90%**	

City Insurance Funds

Human Resources Department - City Insurance Funds

DRAFT

Department - Fund Financial Summary

Financial Summary - Funding Source

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
City Property and Casualty Insurance - 543	$	14,334,547	15,521,840	15,669,205	15,656,736	134,896	0.9%
Workers Compensation Insurance - 544		9,205,520	9,761,532	9,750,124	9,933,532	172,000	1.8%
Total Funding		**23,540,067**	**25,283,372**	**25,419,329**	**25,590,268**	**306,896**	**1.2%**

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Risk Management	4,027,498	4,163,282	4,052,083	4,153,147	(10,135)	(0.2%)
Self Insurance Claims	10,307,050	11,358,558	11,617,122	11,503,589	145,031	1.3%
Self Insurance Claims - Workers Compensation	9,205,520	9,761,532	9,750,124	9,933,532	172,000	1.8%
Total Expenditures	**23,540,067**	**25,283,372**	**25,419,329**	**25,590,268**	**306,896**	**1.2%**

Financial Summary - Category Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services		1,432,919	1,708,606	1,563,500	1,755,413	46,807	2.7%
Operating Expenses		22,107,148	23,540,776	23,821,839	23,834,855	294,079	1.2%
Capital Outlay		-	33,990	33,990	-	(33,990)	(100.0%)
Total Expenditures	**$**	**23,540,067**	**25,283,372**	**25,419,329**	**25,590,268**	**306,896**	**1.2%**
Full Time Equivalents (FTEs)		11	11	11	11	-	0.0%

FY 2026 Major Variances

Operating Expenses

$ 604,620 - Increase in projected property carrier insurance
172,000 - Increase in workers compensation carrier insurance and projected claims
(221,000) - Decrease in projected police liability claims based on actuarial report
(219,000) - Decrease in projected general liability claims based on actuarial report
(47,500) - Decrease in cybersecurity consultant services, which have transitioned to the Information Technology Services (ITS) Department

Capital Outlay

(33,990) - Decrease due to the replacement of one (1) vehicle based upon the established fleet replacement schedule

Descriptions & Line Items by Division

Human Resources Department

Risk Management - City Property and Casualty Insurance

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	869,312	1,103,147	1,103,147	1,028,445	1,155,308	1,155,308	52,161	4.73%	
10-1104 - Temporary Salaries	344	-	-	-	-	-	-	0.00%	
10-1107 - Part Time Salaries	31,483	-	-	4,191	-	-	-	0.00%	
10-1110 - Sick Conv to Cash	6,618	6,800	6,800	6,800	7,200	7,200	400	5.88%	
10-1113 - Vac Mgmt Conv	11,601	12,300	12,300	12,300	13,000	13,000	700	5.69%	
10-1116 - Comp Absences	12,174	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	46,138	-	-	-	-	-	-	0.00%	
10-1199 - Other Reg Salaries	7,883	8,220	8,220	4,689	12,043	12,043	3,823	46.51%	
10-1201 - Longevity Pay	10,267	10,940	10,940	10,939	11,612	11,612	672	6.14%	
10-1401 - Car Allowances	21,680	20,160	20,160	20,160	20,160	20,160	-	0.00%	
10-1407 - Expense Allowances	2,880	5,760	5,760	4,320	5,760	5,760	-	0.00%	
10-1413 - Cellphone Allowance	5,500	4,200	4,200	5,400	5,400	5,400	1,200	28.57%	
10-1501 - Overtime 1.5X Pay	83	-	-	500	-	-	-	0.00%	
10-1701 - Retirement Gifts	-	250	250	250	-	-	(250)	(100.00%)	
10-1710 - Vacation Term Pay	8,323	-	-	-	-	-	-	0.00%	
10-1799 - Other Term Pay	-	42,374	42,374	42,374	-	-	(42,374)	(100.00%)	
20-2104 - Mileage Reimburse	28	50	50	50	50	50	-	0.00%	Expense for claim adjuster scene investigations.
20-2113 - Safe Driver Awards	4,990	10,000	10,000	7,000	10,000	10,000	-	0.00%	Expense for awarding safe employee drivers program.
20-2119 - Wellness Incentives	3,500	3,500	3,500	3,500	3,500	3,500	-	0.00%	
20-2204 - Pension - General Emp	31,490	39,206	39,206	39,206	40,662	40,662	1,456	3.71%	
20-2210 - Pension - FRS	37,346	55,014	55,014	43,046	59,213	59,213	4,199	7.63%	
20-2299 - Pension - Def Cont	36,811	38,779	38,779	41,899	40,778	40,778	1,999	5.15%	
20-2301 - Soc Sec/ Medicare	74,768	88,161	88,161	83,255	92,586	92,586	4,425	5.02%	
20-2304 - Supplemental FICA	-	600	600	-	600	600	-	0.00%	
20-2307 - Year End FICA Accr	(2,628)	-	-	-	-	-	-	0.00%	

Human Resources Department

Risk Management - City Property and Casualty Insurance

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
20-2401 - Disability Insurance	911	900	900	935	1,000	1,000	100	11.11%	
20-2402 - Life Insurance	1,572	1,118	1,118	1,118	1,700	1,700	582	52.06%	
20-2404 - Health Insurance	147,874	192,879	192,879	147,875	214,467	214,467	21,588	11.19%	
20-2405 - Post Employment Health Obligation	362	-	-	-	-	-	-	0.00%	
20-2407 - Unemployment Comp	-	9,000	9,000	-	9,000	9,000	-	0.00%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	61,610	55,248	55,248	55,248	51,374	51,374	(3,874)	(7.01%)	
Personnel Services	**1,432,919**	**1,708,606**	**1,708,606**	**1,563,500**	**1,755,413**	**1,755,413**	**46,807**	**2.74%**	
30-3101 - Acct & Auditing	14,815	13,600	13,600	14,547	13,600	13,600	-	0.00%	
30-3110 - Emp Assist Prog	78,316	80,000	80,000	80,000	80,000	80,000	-	0.00%	Expense for Employee Assistance Program (EAP) at $2.20 per employee per month.
30-3199 - Other Prof Serv	96,716	127,500	153,269	127,500	80,000	80,000	(47,500)	(37.25%)	Expense for risk insurance broker and consultant ($65,000), actuarial services ($6,000), and risk consultation ($9,000). Reduction due to cybersecurity consultant services being transitioned to the Information Technology Services (ITS) Department ($47,500).
30-3216 - Costs/Fees/ Permits	833	500	500	500	500	500	-	0.00%	Expense for Risk Management employees meter parking passes.
30-3222 - Custodial Services	11,634	-	-	-	-	-	-	0.00%	
30-3231 - Food Services	1,222	1,660	1,660	1,660	1,400	1,400	(260)	(15.66%)	Expenses for citywide training classes.
30-3304 - Office Equip Rent	3,556	8,500	8,500	6,404	8,500	8,500	-	0.00%	Expense for Risk Management and Safety Training equipment (i.e., printer and copiers).
30-3316 - Building Leases	-	40,000	40,000	-	40,000	-	(40,000)	(100.00%)	
30-3319 - Office Space Rent	-	-	8,000	48,070	8,000	48,000	48,000	100.00%	Expense for rent allocation charge.
30-3401 - Computer Maint	-	25,000	25,000	54,682	39,280	39,280	14,280	57.12%	Expense for claims information database fees and continuous maintenance services associated with maintaining the servers ($39,280).
30-3601 - Electricity	1,011	-	-	938	1,100	1,100	1,100	100.00%	

Human Resources Department

Risk Management - City Property and Casualty Insurance

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3613 - Special Delivery	55	-	-	50	-	-	-	0.00%	
30-3616 - Postage	100	50	50	100	100	100	50	100.00%	Expense for mailing.
30-3628 - Telephone/ Cable TV	1,792	2,500	2,500	1,827	1,800	1,800	(700)	(28.00%)	Expenses for safety training facility.
30-3634 - Water/Sew/ Storm	25,405	28,200	28,200	24,413	32,100	32,100	3,900	13.83%	
30-3801 - Gasoline	273	100	25	100	200	200	100	100.00%	
30-3907 - Data Proc Supplies	314,735	500	500	500	500	500	-	0.00%	Expense for miscellaneous supplies.
30-3925 - Office Equip < $5000	1,188	3,700	3,700	3,700	3,000	2,200	(1,500)	(40.54%)	Expense for risk management and safety training and miscellaneous equipment.
30-3926 - Furniture < $5000	6,993	-	-	-	-	-	-	0.00%	
30-3928 - Office Supplies	5,247	5,000	5,000	5,000	5,000	5,000	-	0.00%	Expense for risk management and safety supplies.
30-3937 - Safety/Train Mat	7,636	20,000	20,000	20,000	20,000	20,000	-	0.00%	Expense for risk management and safety materials such as first-aid training supplies and for day training rentals.
30-3949 - Uniforms	120	-	-	-	-	-	-	0.00%	
30-3999 - Other Supplies	94	250	250	976	250	250	-	0.00%	Expense for risk management and safety and claims supplies.
40-4119 - Training & Travel	21,732	23,600	23,600	23,600	23,600	23,600	-	0.00%	
40-4304 - Indirect Admin Serv	1,789,201	1,901,006	1,901,006	1,901,006	1,901,006	1,901,006	-	0.00%	
40-4308 - Overhead-Fleet	2,508	2,995	2,995	2,995	2,862	2,862	(133)	(4.44%)	
40-4322 - Servchg-Cent Serv	1,344	1,419	1,419	1,419	1,419	1,419	-	0.00%	
40-4343 - Servchg-Info Sys	109,910	120,394	120,394	120,394	120,394	120,394	-	0.00%	
40-4355 - Servchg-Print Shop	86	1,000	1,000	1,000	1,000	1,000	-	0.00%	Expense for risk and safety materials printing.
40-4373 - Servchg-Fleet O&M	5,650	5,654	5,654	5,654	5,365	5,365	(289)	(5.11%)	
40-4416 - Other Ins Charges	7,558	7,558	7,558	7,558	7,558	7,558	-	0.00%	
50-5104 - Auto Liab Claims	22,900	-	-	-	-	-	-	0.00%	
50-5113 - General Liab Claims	3,849	-	-	-	-	-	-	0.00%	
50-5453 - Survey/ Appraisal Costs	39,500	-	-	-	-	-	-	0.00%	

Human Resources Department

Risk Management - City Property and Casualty Insurance

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
50-5901 - Depreciation - Fixed Assets	18,597	-	-	-	-	-	-	0.00%	
Operating Expenses	**2,594,578**	**2,420,686**	**2,454,380**	**2,454,593**	**2,398,534**	**2,397,734**	**(22,952)**	**(0.95%)**	
60-6416 - Vehicles	-	33,990	33,990	33,990	-	-	(33,990)	(100.00%)	Decrease due to the replacement of one (1) vehicle based upon the established fleet replacement schedule.
Capital Outlay	**-**	**33,990**	**33,990**	**33,990**	**-**	**-**	**(33,990)**	**(100.00%)**	
Risk Management - City Property and Casualty Insurance Total	**4,027,498**	**4,163,282**	**4,196,976**	**4,052,083**	**4,153,947**	**4,153,147**	**(10,135)**	**(0.24%)**	

Self Insurance Claims - City Property and Casualty Insurance

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3304 - Office Equip Rent	2,696	-	-	634	-	-	-	0.00%	
50-5101 - All Risk Prop Carrier	3,796,934	4,351,000	4,351,000	3,485,620	4,500,000	**4,955,620**	604,620	13.90%	Expense for property insurance.
50-5102 - Property Claims	-	50,000	50,000	-	50,000	50,000	-	0.00%	Expense for property insurance deductible.
50-5104 - Auto Liab Claims	1,107,487	1,281,058	1,281,058	1,281,058	1,013,000	**1,368,214**	87,156	6.80%	Expense for auto-liability claims, which are based on the three year average in this account.
50-5107 - Collision Repairs/Claims	580,892	950,000	950,000	950,000	850,000	**950,000**	-	0.00%	Expense for auto collision claims.
50-5108 - Firefighter Claims	4,858	25,000	25,000	25,000	25,000	**10,000**	(15,000)	(60.00%)	Expense for Firefighter cancer claims; Reduced based on usage.
50-5113 - General Liab Claims	3,629,327	2,684,000	2,684,000	2,684,000	2,465,000	2,465,000	(219,000)	(8.16%)	Expense for self-insured general liability claims, which are based on the risk actuarial report.
50-5114 - Legal Services-GL	(78,502)	25,000	25,000	25,000	25,000	25,000	-	0.00%	Expense for legal services claims outside of the City Attorney's Office.
50-5116 - Labor Rel Claims	324,423	632,000	632,000	632,000	614,000	614,000	(18,000)	(2.85%)	Expense for employment practices claim are based on a projected actuarial report, which includes the public official and employment practices claims.
50-5119 - Pol Prof Liab Claims	614,057	995,000	995,000	2,168,310	774,000	774,000	(221,000)	(22.21%)	Expense for police liability claims, which are based on a projected actual report.
50-5135 - Other Carrier Premiums	227,988	254,000	254,000	254,000	242,000	**189,000**	(65,000)	(25.59%)	Expense for cybersecurity ($76,000), firefighter cancer ($38,000), Police & Fire Rescue AD&D ($22,000), watercraft ($22,000), weather event ($17,000), aviation ($8,000), and crime insurances ($6,000).
50-5150 - Active Shooter Carrier	96,891	111,500	111,500	111,500	105,000	**102,755**	(8,745)	(7.84%)	Expense for active shooter insurance.
Operating Expenses	**10,307,050**	**11,358,558**	**11,358,558**	**11,617,122**	**10,663,000**	**11,503,589**	**145,031**	**1.28%**	
Self Insurance Claims - City Property and Casualty Insurance Total	**10,307,050**	**11,358,558**	**11,358,558**	**11,617,122**	**10,663,000**	**11,503,589**	**145,031**	**1.28%**	

Self Insurance Claims - Workers Compensation - Workers Compensation Insurance

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
40-4399 - Servchg-Other Funds	-	1,521,532	1,521,532	1,521,532	1,521,532	1,521,532	-	0.00%	Interfund service charge for administrative costs.
50-5122 - Work Comp Carrier	1,100,013	603,000	603,000	591,592	650,000	**689,000**	86,000	14.26%	Expense for insurance policy.
50-5124 - Work Comp Admin	42,351	500,000	500,000	500,000	530,000	**500,000**	-	0.00%	Expense for claims administration ($450,000) and state fees ($50,000).
50-5125 - Work Comp Claims	8,063,156	7,137,000	7,137,000	7,137,000	7,223,000	7,223,000	86,000	1.20%	Expense for employee claims based on a projected actuarial report.
Operating Expenses	**9,205,520**	**9,761,532**	**9,761,532**	**9,750,124**	**9,924,532**	**9,933,532**	**172,000**	**1.76%**	
Self Insurance Claims - Workers Compensation - Workers Compensation Insurance Total	**9,205,520**	**9,761,532**	**9,761,532**	**9,750,124**	**9,924,532**	**9,933,532**	**172,000**	**1.76%**	

Health Benefits Fund

Human Resources Department - Self-Insured Health Benefits Fund

DRAFT

Department - Fund Financial Summary

Financial Summary - Funding Source

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Self-Insured Health Benefits - 545	$	43,900,915	48,770,560	48,283,966	52,664,406	3,893,846	8.0%
Total Funding		**43,900,915**	**48,770,560**	**48,283,966**	**52,664,406**	**3,893,846**	**8.0%**

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Risk Management	990,547	1,142,289	1,118,531	1,159,679	17,390	1.5%
Self-Insured Health Benefits	42,910,369	47,628,271	47,165,435	51,504,727	3,876,456	8.1%
Total Expenditures	**43,900,915**	**48,770,560**	**48,283,966**	**52,664,406**	**3,893,846**	**8.0%**

Financial Summary - Category Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services		415,913	569,524	545,329	586,814	17,290	3.0%
Operating Expenses		43,485,003	48,201,036	47,738,637	52,077,592	3,876,556	8.0%
Total Expenditures	**$**	**43,900,915**	**48,770,560**	**48,283,966**	**52,664,406**	**3,893,846**	**8.0%**
Full Time Equivalents (FTEs)		5	5	5	5	-	0.0%

FY 2026 Major Variances

Operating Expenses

$ 2,267,388 - Increase in projected health claims
1,785,775 - Increase in health benefits for the Fraternal Order of Police (FOP) bargaining unit due to the expiration of the collectively bargained health premium holiday and contract rate increases
(226,427) - Decrease in projected health stop loss insurance

Descriptions & Line Items by Division

Human Resources Department

Risk Management - Self-Insured Health Benefits

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	247,530	390,722	390,722	357,502	381,390	381,390	(9,332)	(2.39%)	
10-1107 - Part Time Salaries	1,984	-	-	-	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	1,285	1,400	1,400	1,400	1,500	1,500	100	7.14%	
10-1116 - Comp Absences	5,561	-	-	-	-	-	-	0.00%	
10-1119 - Payroll Accrual	9,968	-	-	-	-	-	-	0.00%	
10-1401 - Car Allowances	4,720	10,080	10,080	7,080	7,080	7,080	(3,000)	(29.76%)	
10-1413 - Cellphone Allowance	550	-	-	1,440	1,560	1,560	1,560	100.00%	
10-1501 - Overtime 1.5X Pay	3,544	14,100	14,100	3,500	14,900	14,900	800	5.67%	
10-1504 - Overtime 1X Pay	174	-	-	-	-	-	-	0.00%	
10-1707 - Sick Termination Pay	4,193	-	-	-	-	-	-	0.00%	
10-1710 - Vacation Term Pay	15,669	-	-	-	-	-	-	0.00%	
20-2104 - Mileage Reimburse	139	-	-	150	-	-	-	0.00%	
20-2119 - Wellness Incentives	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%	
20-2210 - Pension - FRS	26,885	44,555	44,555	44,414	43,971	43,971	(584)	(1.31%)	
20-2299 - Pension - Def Cont	5,881	5,740	5,740	5,986	6,089	6,089	349	6.08%	
20-2301 - Soc Sec/ Medicare	21,163	30,660	30,660	29,191	29,837	29,837	(823)	(2.68%)	
20-2304 - Supplemental FICA	-	1,100	1,100	-	1,100	1,100	-	0.00%	
20-2307 - Year End FICA Accr	(758)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	136	300	300	139	200	200	(100)	(33.33%)	
20-2402 - Life Insurance	72	395	395	-	100	100	(295)	(74.68%)	
20-2404 - Health Insurance	60,471	68,725	68,725	87,980	97,340	97,340	28,615	41.64%	
20-2405 - Post Employment Health Obligation	4,800	-	-	4,800	-	-	-	0.00%	
20-2410 - Workers' Comp	443	247	247	247	247	247	-	0.00%	
Personnel Services	**415,913**	**569,524**	**569,524**	**545,329**	**586,814**	**586,814**	**17,290**	**3.04%**	
30-3231 - Food Services	-	800	800	-	500	500	(300)	(37.50%)	Expense for refreshments for training classes.
30-3316 - Building Leases	-	16,000	16,000	-	16,000	-	(16,000)	(100.00%)	

Human Resources Department

Risk Management - Self-Insured Health Benefits

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3319 - Office Space Rent	-	-	3,000	17,437	3,000	19,000	19,000	100.00%	Expense for rent allocated associated with benefits employees.
30-3616 - Postage	42	-	-	-	-	-	-	0.00%	
30-3628 - Telephone/ Cable TV	-	200	200	200	-	-	(200)	(100.00%)	
30-3925 - Office Equip < $5000	-	1,000	1,000	1,000	1,000	1,000	-	0.00%	Expense for miscellaneous equipment.
30-3926 - Furniture < $5000	(80)	-	-	-	-	-	-	0.00%	
30-3928 - Office Supplies	1,435	-	-	-	-	-	-	0.00%	
40-4119 - Training & Travel	3,719	7,400	7,400	7,200	5,000	5,000	(2,400)	(32.43%)	
40-4304 - Indirect Admin Serv	564,533	544,212	544,212	544,212	544,212	544,212	-	0.00%	
40-4355 - Servchg-Print Shop	1,984	-	-	-	-	-	-	0.00%	
40-4404 - Fidelity Bonds	26	13	13	13	13	13	-	0.00%	
40-4407 - Emp Proceedings	649	208	208	208	208	208	-	0.00%	
40-4410 - General Liability	2,327	2,932	2,932	2,932	2,932	2,932	-	0.00%	
Operating Expenses	**574,634**	**572,765**	**575,765**	**573,202**	**572,865**	**572,865**	**100**	**0.02%**	
Risk Management - Self-Insured Health Benefits Total	**990,547**	**1,142,289**	**1,145,289**	**1,118,531**	**1,159,679**	**1,159,679**	**17,390**	**1.52%**	

Self Insurance

Self-Insured Health Benefits - Self-Insured Health Benefits

Division - Fund Budget by Account

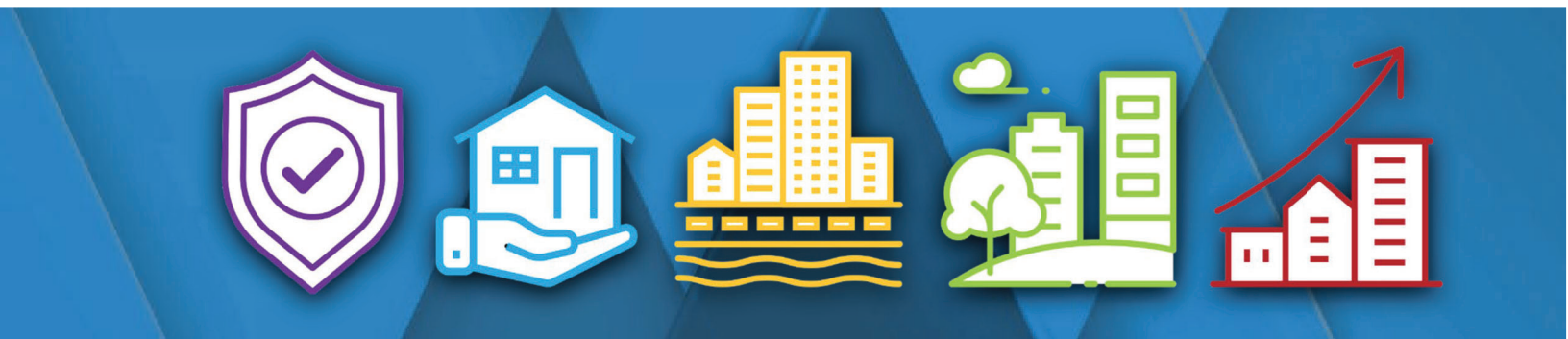
Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3199 - Other Prof Serv	83,538	107,000	107,000	107,000	107,000	90,000	(17,000)	(15.89%)	Expense for benefits consultant ($72,000) and actuary ($18,000) for health plan.
30-3216 - Costs/Fees/ Permits	966	-	-	-	-	-	-	0.00%	
30-3231 - Food Services	2,487	-	-	-	-	-	-	0.00%	
30-3249 - Security Services	845	550	550	550	550	550	-	0.00%	Expense for security services at the health center.
30-3319 - Office Space Rent	80,573	83,300	83,300	83,300	87,500	92,000	8,700	10.44%	Expense for health center rent.
30-3401 - Computer Maint	71,616	95,000	95,000	95,000	85,000	85,000	(10,000)	(10.53%)	Expense for health benefits open enrollment data system.
30-3428 - Bldg Rep & Maint	78	1,500	1,500	1,500	1,500	1,500	-	0.00%	Expense for health center repairs.
30-3513 - Photography	525	-	-	-	-	-	-	0.00%	
30-3616 - Postage	32	-	-	26	-	-	-	0.00%	
30-3628 - Telephone/ Cable TV	8,866	9,000	9,000	9,000	8,900	8,900	(100)	(1.11%)	Expense for health center telephone and cable TV services.
30-3926 - Furniture < $5000	362	-	-	-	-	-	-	0.00%	
30-3928 - Office Supplies	54	1,500	1,500	1,500	1,000	1,000	(500)	(33.33%)	Expense for health plan administrative supplies.
30-3999 - Other Supplies	24,969	100,000	100,000	100,000	100,000	100,000	-	0.00%	Expense for Cigna wellness promotional items offset by revenue.
40-4116 - Schools	30	-	-	-	-	-	-	0.00%	
40-4299 - Other Contributions	8,015,670	8,918,762	8,918,762	8,918,762	8,918,762	10,704,537	1,785,775	20.02%	Expense for FOP health plan based upon union contract. Contract rate for 3 months for $1,443 per month and 9 months at $1,602 per month for 571 FOP employees. Increase due to the expiration of the collectively bargained one (1) month health premium holiday, as well as rate increases.
40-4343 - Servchg-Info Sys	17,353	17,941	17,941	17,941	17,941	17,941	-	0.00%	
40-4355 - Servchg-Print Shop	-	2,000	2,000	2,000	1,000	1,000	(1,000)	(50.00%)	Expense for printing services.
40-4416 - Other Ins Charges	(108,670)	-	-	-	-	-	-	0.00%	

Self-Insured Health Benefits - Self-Insured Health Benefits

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
50-5130 - Health Ins Adm	2,507,152	2,858,937	2,858,937	2,858,937	3,001,884	**2,632,510**	(226,427)	(7.92%)	Expense for health plan administration and stop-loss insurance.
50-5131 - Health Ins Claims	28,804,960	31,785,575	31,785,575	31,331,232	34,052,963	34,052,963	2,267,388	7.13%	Expense for health plan claims based on a projected actuarial claims report.
50-5132 - Section 125 Benefits	29,630	40,800	40,800	32,281	30,000	30,000	(10,800)	(26.47%)	Expense for FSA and COBRA admin fees.
50-5135 - Other Carrier Premiums	263,588	340,142	340,142	340,142	280,000	**338,815**	(1,327)	(0.39%)	Expense is decreasing due to increased participation in the Florida Retirement System (FRS) retirement plan, which provides short-term disability coverage.
50-5139 - Health Supplement-Police	10,120	15,200	15,200	15,200	15,200	**18,744**	3,544	23.32%	Expense for FOP retiree health payment per Florida Statue 112.19(h) based upon $1,562 per month.
50-5140 - Dental Carrier Premiums	1,817,992	1,858,500	1,858,500	1,858,500	1,951,425	1,951,425	92,925	5.00%	Expense for dental plan insurance.
50-5199 - Other Self Ins Claim	1,277,635	1,392,564	1,392,564	1,392,564	1,462,192	**1,377,842**	(14,722)	(1.06%)	Expense for health center administration.
Operating Expenses	**42,910,369**	**47,628,271**	**47,628,271**	**47,165,435**	**50,122,817**	**51,504,727**	**3,876,456**	**8.14%**	
Self-Insured Health Benefits - Self-Insured Health Benefits Total	**42,910,369**	**47,628,271**	**47,628,271**	**47,165,435**	**50,122,817**	**51,504,727**	**3,876,456**	**8.14%**	

Decision Packages



FY 2026 Decision Package Summary

Human Resources Department - 001 General Fund

Priority	Request Type	Title of Request	# of Positions	Year 1 Net Cost	Year 2 Net Cost (Ongoing)
1	Program - New	Classification and Compensation Study	-	155,568	-
2	Position Request - New	Conversion of an FMLA Part-Time HR Assistant to a Full-Time Position	.25	43,737	41,792
			.25	**$199,305**	**$41,792**

FY 2026 Decision Package Form

Human Resources Department

Priority Number: 1

Title of Request: Classification and Compensation Study

Request Type: Program - New

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	0.00	0.00	0.00	03/27

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Human Resources Department is requesting to conduct a comprehensive classification and compensation study. The last study conducted by the City was completed in 2018, which took about a year and a half to fully implement. Recently, the wage ranges in the labor market have seen increases above the normal trend, which has caused challenges in recruiting and retaining City employees. For example, there have been instances where internal inequities have been created horizontally (i.e., between employees in the same job classification) and vertically (i.e., between supervisors and subordinates). Industry standards suggest that employers should examine the overall salary structure at least every three to five years to determine if the existing pay structure is still aligned with the labor market.

Can this function be better if performed by a third party? Why or why not?

Yes, a qualified vendor will be needed.

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection

Strategic Connections:

Focus Area: Fiscal Responsibility

Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
Classification and Compensation	30-3199		Other Prof Serv	Classification and compensation study	155,586	-
				Total Expenditures	**155,586**	**-**
				Net	**$155,586**	**$-**

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	155,586	-

FY 2026 Decision Package Form

Human Resources Department

Priority Number: 2

Title of Request: Conversion of an FMLA Part-Time HR Assistant to a Full-Time Position

Request Type: Position Request - New

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
1	0.00	(.75)	.25	10/25

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Human Resources Department is requesting the conversion of one (1) part-time Human Resources Assistant position to a full-time permanent Human Resources Assistant position. Over the past four (4) years, there has been an influx of Family Medical Leave Act (FMLA) cases. Staff have seen an increase in the number of cases proportionate to an increase in City staff.

Current increased responsibilities include:
- Overseeing and administering leave requests and accommodations
- Managing employee leave records
- Ensuring the processing requirement of fifteen (15) days is met
- Handling intake of leave requests
- Sending required notices, forms and letters
- Investigating and determining employee eligibility

While the primary focus of this position will be to assist with FMLA services, this position will have other responsibilities assigned to increase work capacity within the Division. Other responsibilities may include salary surveying, records requests, and position monitoring.

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Percent of FMLA claims processed within one (1) business day	40%	40%	95%

Strategic Connections:

Focus Area: Customer Service

Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Position Requests:

Position Type	Job Code	Job Description		Count	Budgeted Salary and Benefits
Add Position	NB120	Human Resources Assistant		1	$89,514
			Totals	**1**	**$89,514**

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
Classification and Compensation	10-1101		Permanent Salaries	Human Resources Assistant	57,523	58,195
Classification and Compensation	10-1107		Part Time Salaries	Reduction in part-time salaries	(37,950)	(40,227)
Classification and Compensation	20-2210		Pension - FRS	Human Resources Assistant	8,064	8,165

FY 2026 Decision Package Form

Human Resources Department

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Classification and Compensation	20-2210		Pension - FRS	Part-time expense reduction for Florida Retirement System (FRS)	(5,324)	(5,643)
Classification and Compensation	20-2301		Soc Sec/Medicare	Human Resources Assistant	4,400	4,452
Classification and Compensation	20-2301		Soc Sec/Medicare	Part-time expense reduction for Social Security and Medicare	(2,903)	(3,077)
Classification and Compensation	20-2404		Health Insurance	Human Resources Assistant	19,527	19,527
Classification and Compensation	30-3925		Office Equip < $5000	$200 per FTE	200	200
Classification and Compensation	30-3928		Office Supplies	Standard office supplies	100	100
Classification and Compensation	30-3949		Uniforms	Uniforms	100	100
				Total Expenditures	**43,737**	**41,792**
				Net	**$43,737**	**$41,792**

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
General Fund	43,737	41,792

FY 2026 Decision Package Summary

Human Resources Department - 543 City Property and Casualty Insurance Fund

Priority	Request Type	Title of Request	# of Positions	Year 1 Net Cost	Year 2 Net Cost (Ongoing)
1	Reduction	Transitioning Training Specialist Position for Professional Services	(1.00)	(80,002)	(83,192)
			(1.00)	**($80,002)**	**($83,192)**

FY 2026 Decision Package Form

Human Resources Department

Priority Number: 1

Title of Request: Transitioning Training Specialist Position for Professional Services

Request Type: Reduction

New Position(s)	Position(s) Eliminated:	Change in Part-Time:	Total Change in FTEs:	Expected
0.00	(1)	0.00	(1)	12/25

Basis of Justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Human Resources Department is requesting the reduction of one (1) Training Specialist position. The position was primarily programmed to provide active shooter threat response and other safety training courses (e.g., first aid, cardiopulmonary resuscitation, automated external defibrillator, and position specific safety training) for all employees.

After internal City staff conducted a test training program, it was determined that this training is best performed by a specialized outside vendor. Contracting this service to an outside vendor is projected to achieve cost savings for the City and more effective training outcomes for employees.

Can this function be better if performed by a third party? Why or why not?

Yes, active shooter threat response training for employees is better performed by a specialized vendor.

Performance Measures:

Measure Description	Current Year Projection	Next Year Without Funding Projection	Next Year Target with Funding Projection
Number of employees trained in active shooter response	0	0	1,675

Strategic Connections:

Focus Area: Fiscal Responsibility

Source of Justification: Press Play Fort Lauderdale 2029, A 5-Year Strategic Plan

Position Requests:

Position Type	Job Code	Job Description	Count	Budgeted Salary and Benefits
Removed Position	FP048	Training Specialist	(1)	($129,802)
		Totals	**(1)**	**($129,802)**

Funding Requests:

Cost Center	Account	Activity Code	Account Title	Cost Description	Budget Request	Year 2 (Ongoing)
Expenditures						
City Insurance	10-1101		Permanent Salaries	Training Specialist	(88,364)	(90,974)
City Insurance	10-1407		Expense Allowances	Training Specialist	(1,440)	(1,440)
City Insurance	20-2210		Pension - FRS	Training Specialist	(12,384)	(12,764)
City Insurance	20-2301		Soc Sec/Medicare	Training Specialist	(6,870)	(7,070)
City Insurance	20-2404		Health Insurance	Training Specialist	(18,744)	(18,744)
City Insurance	30-3199		Other Prof Serv	Hire training vendor	50,000	50,000
City Insurance	30-3925		Office Equip < $5000	Reduction of office supplies allocation ($200 per FTE)	(200)	(200)
City Insurance	40-4119		Training & Travel	Training Specialist	(2,000)	(2,000)
				Total Expenditures	**(80,002)**	**(83,192)**
				Net	**($80,002)**	**($83,192)**

FY 2026 Decision Package Form

Human Resources Department

Funding Impacts (Net):

Fund	Budget Request	Year 2 (Ongoing)
City Property And Casualty Insurance	(80,002)	(83,192)

Notes