



# Office of Financial Management

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## MEMORANDUM

**Date:** 11/25/2025  
**To:** Office of Financial Management  
**From:** Human Resources Department  
**Subject:** Fiscal Year 2025 Budget Request

### Details

**Request Title:** 176-INS1 Operating Budget Increase  
**Request Type:** Budget Amendment – One-Time  
**Expenditure Amount:** \$ 7,200,000.00

### Description:

The Human Resources Department is requesting a one-time budget amendment in the amount of \$7,200,000 in the Health and Dental Fund (176), Health and Dental Insurance Appropriation (INS1) to allow spending authority to process payment for the cost of claims for October, November, December, incurred but not reported (IBNR) reserves, and year-end accruals.

The overspend in this fund is related to a variety of reasons including a 14% increase in employee and dependent health and dental plan participation, significant pharmacy costs associated with GLP1 weight loss drugs, and a verity of high claims throughout the year.

The Office of Financial Management analyzed Fund 176 to estimate 2025 claims costs, revenues, rebates, settlements, and year-end expenditures. Revenue is expected to increase by \$1.9 million, resulting to use \$4.4 million from the fund balance, leaving \$10 million. Final figures will be available in 2026.

**Source Type:** Fund Balance

### Source Context:

Revenue is expected to increase by \$1,900,000, which will offset the use of the fund balance. The Health and Dental Fund Balance currently has \$4,400,000 available.

Requested **Expenditure** Increase Amount: \$ 7,200,000.00

Requested **Revenue** Increase Amount: \$ 0.00

## Approvals

Approved  
By: \_\_\_\_\_ Date: \_\_\_\_\_

Approved  
By (2): \_\_\_\_\_ Date: \_\_\_\_\_

Approved  
By (3): \_\_\_\_\_ Date: \_\_\_\_\_

Approved  
By (4): \_\_\_\_\_ Date: \_\_\_\_\_  
Signers: Department Approvers as applicable, **including** Elected Official or Department Head

Reviewed  
by Budget  
Officer: \_\_\_\_\_ Date: \_\_\_\_\_  
Budget Officer signature

Reviewed  
by CFO: \_\_\_\_\_ Date: \_\_\_\_\_  
Chief Financial Officer signature



**Request Title: HRD 176-INS1 Ops Increase**

Summary: This page provides expenditure breakdown for the Budget Amendment Request.

Fund	Organization	Account	Appropriation	Amount
176	10029	78790	INS1	7,500,000.00
176	10029	70100	INS1	(300,000.00)
			Expenditure Total	\$ 7,200,000