



COUNTY OF HUMBOLDT

For the meeting of: 4/22/2025

File #: 25-532

To: Board of Supervisors

From: Human Resources

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Supplemental Budget for the Dental Budget Unit (3526-356) in the Amount of \$200,000 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached supplemental budget in the Dental budget (3526-356) for Fiscal Year (FY) 2024-25 (4/5 Vote required).

STRATEGIC PLAN:

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Workforce & Operational Excellence

Strategic Plan Category: 3001 - Support a well-trained workforce.

DISCUSSION:

The Risk Management-Dental budget (3526-356) has incurred more claims than anticipated in the current year. The Dental fund has sufficient fund balance to pay for these claims. Staff request your Board approve the attached supplemental budget to pay for the unanticipated claims costs. The supplemental budget reflects these additional revenues utilized to cover overages in the Dental budget for FY 2024-25.

The attached supplemental budget is necessary to appropriate funds to the Dental insurance internal service fund (ISF) for the revenues and expenditures that have already occurred in the year.

SOURCE OF FUNDING:

Dental ISF Fund Balance 3526-356**FINANCIAL IMPACT:**

Expenditures (Dental 3526-356)	FY24-25	FY25-26 Projected*
Budgeted Expenses	<u>\$1,389,960</u>	<u>\$1,821,811</u>
Additional Appropriation Requested	<u>\$200,000</u>	<u>\$0</u>
Total Expenditures	<u>\$1,589,960</u>	<u>\$1,821,811</u>

**Projected amounts are estimates and are subject to change.*

Funding Sources (Dental 3526-356) FY24-25FY25-26 Projected*		
Fees/Other	<u>\$1,389,960</u>	<u>\$1,061,424</u>
Use of Fund Balance	<u>\$200,000</u>	<u>\$760,387</u>
Total Funding Sources	<u>\$1,589,960</u>	<u>\$1,821,811</u>

**Projected amounts are estimates and are subject to change.*

Narrative Explanation of Financial Impact:

The funds available were not anticipated to be utilized in the FY 2024-25 county budget. However, due to the transition to Ameritas from Delta Dental and Risk Management expanding dental services opportunities for county employees through Jet Dental, more claims have been submitted than budgeted for. The attached supplemental budget will increase appropriations in Fund 3526, Budget Unit 356 - Dental Insurance by \$200,000 to fund the additional claims. The fund balance of the Fund 3526 as of June 30, 2024, was \$1,250,527.

STAFFING IMPACT:

There is no direct staffing impact to approving this supplemental budget.

OTHER AGENCY INVOLVEMENT:

N/A

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could elect not to approve the request. This is not recommended because expenditures cannot exceed appropriations in a budget unit and there are necessary claims payments.

ATTACHMENTS:

1. Supplemental Budget

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A

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