

Department: Human Resources & Risk Management

FY 2013 Proposed Budget

Department Mission:

We strive to be an effective management consultant and employee advocate with the goal of creating a professional work environment. Our priority is to ensure legal compliance, risk-adverse decision making, and access to efficient cost controlled services for the leadership and operating departments of Klamath County's government.

Mandated Services:

As an internal support department, our focus is on the quality of services, information and resources we provide. Our self-imposed mandate is to provide assistance and guidance to departments in regard to the "alphabet soup" of employment laws; such laws include, but are not limited to, the Americans with Disability Act, Equal Employment Opportunity (EEO), Fair Labor Standards Act, Family Medical Leave Act/Oregon Family Medical Leave Act, Genetic Information Nondiscrimination Act, Health Insurance Portability and Accountability Act, Occupational Safety and Health Act (OSHA), and Title VII of the Civil Rights Act.

Self-Imposed Services:

Additional areas of responsibility for Human Resources and Risk Management are outlined in the Department Overview section below.

Department Overview:

The proposed Human Resources and Risk Management Department consists of six (6) employees that are budgeted at an equivalent of 5.75 full-time employees. The following provides an overview of the services provided by our department.

Human Resources

- Managing the recruitment and selection process
 - Advertising
 - Processing and screening applications
 - Reference checks
 - Pre-employment testing and screenings
 - Criminal background checks
 - Drug screening
 - Fit for duty evaluations
 - New hire processing and orientation
- Administering employee benefits and providing assistance with Leave Policies and Procedures
 - Health, Life and Disability Insurance
 - Employee Assistance Program

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- Retirement program for employees
- Public Employees Retirement System (PERS) – law enforcement only
- Other voluntary benefit programs offered to, and paid by, employees
 - Additional Life and Disability Insurance
 - Vision insurance
 - Dental insurance
 - AFLAC
 - Deferred compensation plans
 - YMCA
- Federal and Oregon Family Medical Leave Acts
- Employee performance evaluation program and associated change of status paperwork
- Processing all terminated employee requests

- Other internal support services provided
 - County-wide payroll
 - Maintaining county-wide centralized personnel files
 - Job description maintenance
 - Classification and compensation schedules
 - Reclassifications and reorganizations
 - Budget preparation/analysis of personal services throughout the year
 - Ensuring compliance with established County policies and procedures as well as State, Federal and EEO laws and regulations
 - Management staff and employee training
 - Employee and labor relations
 - Union negotiations with six (6) unions

Risk Management

- Workers Compensation and safety
 - Insurance administration and claims processing
 - Employee training
 - Safety Committee
 - Safety inspections and investigations
 - OSHA compliance
 - Ergonomic assessments
 - Department of Motor Vehicle checks and monitoring

- Unemployment claims administration
 - Processing initial claims
 - Representation of County at appeal hearings

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- Insurance management and claims processing for
 - General liability claims
 - Employment related claims
 - County vehicles
 - County properties

- Department questions related to other risk issues not specially listed above
 - Air quality issues
 - Underground storage tanks
 - Contract requirements and recommendations

- Contracting assistance
 - Oversee the solicitation process
 - Insurance requirements
 - Compliance with public contracting laws

Human Resources and Risk Management responsibilities work hand-in-hand. We provide guidance and assistance to departments in an effort to ensure that applicants and employees county-wide receive consistent treatment. This is accomplished through training programs and consulting with our staff and other available resources. Risk Management proposes combining the Contracting Specialist and Risk Manager positions as many of the responsibilities they hold are associated to limiting risk exposure. This in turn should limit future liability to the County and ultimately to the taxpayers.

Successes and Challenges:

Challenges

There are challenges we continue to work through; most evolve around our limited funding resources. We continue to encounter layoffs, reduction in hours and reorganizations in larger departments to eliminate or reduce some of the middle level management staff county-wide. These reductions create increased workloads, which often affect employee morale. Our department's biggest challenge has been trying to manage the workload with less staff. We have had an increase in our workload due to an increase in complicated workers compensation claims, an Internal Revenue Services (IRS) audit, an audit by our insurance provider that resulted in policy changes, and three complicated Bureau of Labor and Industries (BOLI) claims, just to name a few. This supports the typical analogy that historically when an employer experiences a reduction in funding and staff there is usually an increase in employment related claims.

Another challenge is the ability to provide all of the required trainings related to Risk Management and Human Resources. Several departments have taken advantage of our insurance company's City County Insurance Services on-line training service that was implemented last year and provided at no cost to the county. We continue to find other free or low cost training opportunities.

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Successes

Despite the difficult challenges we worked through this past year, we certainly have made significant progress with our long-term projects and goals. We continue to cross-train staff in the department, and this has effectively covered scheduled vacations and unexpected absences. We continue to work with departments processing changes in their employees' job descriptions and evaluating the need for staffing changes.

We continue to revamp our job descriptions to include the position number, which will correspond to all filled and vacant positions in the Human Resources/Payroll/Finance system. In addition to the position number, we are including the pre-employment screening requirements for the position, so applicants will be aware of the requirements prior to applying. This will also ensure consistency during the current and/or future hiring process.

In September 2011 the revised Human Resources Policies and Procedures Manual was adopted along with the corresponding Employee Handbook and County Code of Conduct. Training was provided to all County supervisors, which included a review of the policy changes, a refresher course on employment law topics and applicable County processes. The Employee Handbooks and newly adopted County Code of Conduct were distributed to all County employees and the signed acknowledgements returned to our department for inclusion in employee personnel files.

Budget Overview:

As an Internal Services Department our revenues are generated through county-wide department contributions. Since all County-wide departments are experiencing reduced revenue it is our responsibility to be fiscally responsible and keep our expenditures down, so we can provide as much carryover funding as possible. We have evaluated our actual expenses and have reduced our staffing over the last two years. Most of our expenditures are simply the cost of doing business; insurance premiums, unemployment costs, workers compensation coverage, and payroll.

Financial Presentation:

The Full-time Equivalent (FTE) employees in the Human Resources and Risk Management Department have changed over the last couple of fiscal years. Some of the changes are as follows:

Fiscal Year 2008-2009 A complete reorganization of the department occurred resulting in the upgrade of one position, the downgrading of two positions and an FTE reduction in one of the downgraded positions. Our FTE expenditure was 4.75.

Fiscal Year 2009-2010 On June 1, 2009 the payroll functions were added to the Human Resources Department, which included the transfer of the Payroll Manager and the associated expenses to our department. In fiscal year 2009-2010 the Payroll Manager and associated expenses were budgeted in the Finance Department and those funds were not transferred to the

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Human Resources Department. Our budgeted FTE was 4.75; however, our FTE expenditure was 5.75.

Fiscal Year 2010-2011 The Risk Manager position was eliminated and it created an additional savings to the departmental budget. Our budgeted FTE was 4.75, even with the addition of the Payroll Manager position.

Fiscal Year 2011-2012 The Department's budgeted FTE continued to be 4.75; however, with the increasing claims, audits and new policies to be implemented it necessitated rehiring the Risk Manager on a temporary part-time basis.

Significant Changes:

In this fiscal year we are maintaining a status quo. Departments will not see an increase in contributions to Human Resources. Unlike Human Resources there were significant changes made with regard to Risk Management. Several changes were made to Risk Management, which include the expense allocation method to fund the department, transferring the contracting responsibilities from County Counsel and creating a new full-time Contracting and Risk Manager position in addition to reducing the 2013 requested budget by \$284,013. Even though our requested budget is \$284,013 less than the 2012 budget, the Budget Committee and public will hear from the majority of the departments that the Risk Management charges have increased causing a profound impact on their budget this year.

In the past, the transfers to Risk Management were not appropriately segregated or equitably appropriated. The new allocation method established will move toward a direct charge of the insurance cost based on the departments' insured risks. In the same manner, we are allocating a lower cost using the same percentage to cover self-insured claims or claims not covered by one of our insurance policies. A percentage allocation method was also developed in regard to unemployment claims and workers' compensation premium costs, 2.3% is the starting point for both. The 2.3% is calculated off of the base wages that are budgeted in each department, so this expense will vary by department. Over the next couple of years we will continue to fine-tune our budget and the allocation methods described above in order to equitably represent all of the departments' usage of the fund.

Key issues:

The main concern in regard to Human Resources and Risk Management would be the insurance and funding for our incurred and future liabilities. Both our Workers' Compensation and General Liability Insurance plans are retro-liability plans, which is a form of partial self-insurance. Budgeting and planning for the incurred liabilities is difficult, as there are several unknown factors with regard to the costs associated with the claim and when the actual expenses will be incurred. Claims that were filed over a three to five year timeframe could all be resolved in the same fiscal year, thereby creating a large insurance payment adjustment. It is imperative

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that we establish reserve funds for our known pending liabilities, so when the claim is resolved we will have adequate funding to cover the County's additional costs.

Below is a summary of our claims.

Unemployment Claims – Reimbursing Employer

Fiscal Year	Number of Claims	Total Cost
2008-2009	65	\$213,019
2009-2010	81	\$222,907
2010-2011	108	\$346,963
2011-2012*	78	\$176,420

*As of 4th Quarter 2011

During Fiscal Years 2009-10 and 2010-11, there was a significant increase in unemployment claims. In 2008-09 we began to feel the effects of the extended benefits that were granted and continue into subsequent years. In addition to the extended benefits the County did have several layoffs beginning in Fiscal Year 2009-10. At the same time there were employees who had voluntarily left employment with the County and due to the economy were subsequently laid off from their new employer. Unfortunately, due to the unemployment benefits being calculated over a five quarter period, the County was still liable for a portion of the employees' unemployment benefits. In addition to the above, beginning in Fiscal Year 2009-10 several departments had a reduction in force, causing a significant increased cost in unemployment claims.

Workers' Compensation

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
2008-2009	34	\$ 569,899	\$ 47,961	\$ 20,478	\$ 638,338
2009-2010	32	\$ 484,293	\$ 202,071	\$ 13,709	\$ 700,073
2010-2011	37	\$ 367,652	\$ 133,132	\$ 16,923	\$ 517,707
2011-2012	23	\$ 334,135	\$ 138,599	\$ 1,352	\$ 474,086

As mentioned above, the Risk Manager position has not been budgeted for two (2) fiscal years and we redistributed that position's job duties. We continue to work closely with SAIF, our insurer, and department heads to evaluate providing modified job duties in order to reduce the amount of time an injured employee is out of the office. This significantly reduces the cost of the claim, as the employee does not receive time loss payments and we can request partial reimbursement of the injured employee's wages.

In the past we have pursued training including mandatory annual trainings such as Blood Borne Pathogen, Safe Driver and Health Insurance Portability Accountability Act (HIPAA). In addition to the mandatory trainings we have gathered input from the Safety Committee members

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on the types of training they feel will educate staff about how to prevent common injuries specific to their job duties. In March we implemented an Executive Risk Management Team. This Team currently consists of one Commissioner, the Director of Human Resources and Risk Management, the Safety Committee Chairperson and four Department Heads. The Team's goal is to review recommendations provided by the Safety Committee, review accidents and liability claims, discuss County risk factors and make recommendations to Department Heads and employees on implementing procedures or attending trainings that will reduce the County's risk exposures. One of the recommendations from this Team was to find a way to fund a Risk Manager position. An opportunity presented itself to combine the Risk Manager and Contracting Specialist position, when the Contracting Specialist submitted her resignation effective June 30, 2012. The goal is to have a proactive risk management program that will actively involve the Contracting and Risk Manager, Executive Risk Management Team, Safety Committee, Department Heads and employees all working toward reducing our liability exposures.

General Liability

Fiscal Year	Total Claims	Open Claims	Closed Claims	Claims Cost	Total Reserves	Total Incurred
2008-2009	17	2	15	\$ 216,470	\$ 108,327	\$ 324,797
2009-2010	16	2	14	\$ 28,230	\$ 6,545	\$ 34,775
2010-2011	38	16	22	\$ 93,598	\$ 133,947	\$ 227,545
2011-2012	7	2	5	\$ 5,493	\$ 30,000	\$ 35,493

General liability claims are more difficult to manage. General liability claims cover a wide range of claims ranging from vehicle accidents to a non-employee filing a lawsuit against the County. Over the last few years we have averaged about 20 claims per year.

Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2008-2009	22	\$ 102,596	\$ 88,277	\$ 190,873
2009-2010	10	\$ 40,832	\$ 12,916	\$ 53,748
2010-2011	14	\$ 29,842	\$ 204,943	\$ 234,785
2011-2012*	2	\$ 0	\$ 88,026	\$ 88,785

* As of March 2012

As mentioned above, our General liability insurance plan is a retro-liability plan, which is a form of partial self-insurance. Some of our claims are either not covered by our insurance policy or the amount of the claims does not exceed our deductible. Those costs are directly paid by the County; most often through the Risk Management budget.

Again, our philosophy is that through training and educating our staff we should see a reduction in the number of claims we receive. If we educate staff at all levels about laws, county policies,

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and provide special training associated with their specific job, one would anticipate that it would result in either a decrease in claims or at a minimum it will reduce the cost of the claim, as we will be able to document that our employees are properly trained and follow applicable laws and policies.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
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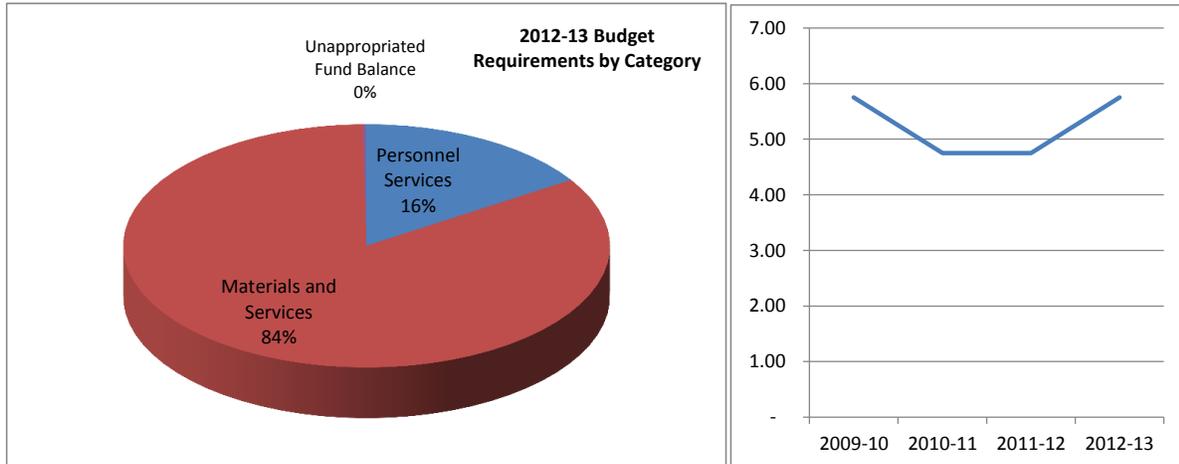
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	304,916	280,872	307,783	384,383
Materials and Services	1,754,933	2,156,549	2,385,919	2,030,417
Capital Outlay	-	106,563	-	
Interfund Transfers	10,582	61,490	5,911	5,600
Subtotal Current Expenditures	2,070,431	2,605,473	2,699,613	2,420,400
Unappropriated Fund Balance	10,527	(230,980)	-	-
Subtotal Noncurrent Expenditures	10,527	(230,980)	-	-
Total Requirements by Budgetary Category	2,080,957	2,374,493	2,699,613	2,420,400

<u>Requirements by Fund</u>				
Internal Services (150)	363,308	439,591	470,584	475,384
Risk Management (640)	1,717,649	1,934,902	2,229,029	1,945,016
Total Requirements by Fund	2,080,957	2,374,493	2,699,613	2,420,400

<u>Resources by Budgetary Category</u>				
Charges for Services	1,925,107	1,919,071	2,007,429	1,928,064
Investment Earnings	13,004	11,029	-	
Interfund Transfers	354,143	422,810	469,384	492,336
Miscellaneous	6,755	11,057	-	
Beginning Fund Balance	(218,051)	10,527	222,800	
Total Resources by Budgetary Category	2,080,957	2,374,493	2,699,613	2,420,400

Full-Time Employee Equivalents	5.75	4.75	4.75	5.75
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Human Resources	475,384	304,319	4.25
Risk Management	1,945,016	80,064	1.50
Total Mandates	2,420,400	384,383	5.75



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
Human Resources/ Risk Management	Contracting/Risk Manager	64077060191	1.00	UH23	1.00		41,663.44	958.26	2,583.13	604.12	958.26	37.44	8,100.00	21.00	20.40	4,582.98	59,529.03
Human Resources/ Risk Management	Human Resources Asst.	64077060198	0.50	UH13	2.00		13,342.08	306.87	827.21	193.46	306.87	18.72	4,050.00	10.50	10.20	1,467.63	20,533.53
			1.50			-	55,005.52	1,265.13	3,410.34	797.58	1,265.13	56.16	12,150.00	31.50	30.60	6,050.61	80,062.56
Human Resources/ Risk Management	Human Resource Dir./Risk	15015110260165	1.00	DF13	6.00	900.00	78,049.19	1,795.13	4,839.05	1,131.71	1,795.13	37.44	8,100.00	86.04	20.40	8,585.41	104,439.51
Human Resources/ Risk Management	Human Resources Manager	15015110260166	1.00	UF24	6.00		54,380.54	1,250.75	3,371.59	788.52	1,250.75	37.44	8,100.00	21.00	20.40	5,981.86	75,202.85
Human Resources/ Risk Management	Human Resources Specialist	15015110260193	0.75	UH15	3.00		22,900.80	526.72	1,419.85	332.06	526.72	28.08	6,075.00	21.00	20.40	2,519.09	34,369.72
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.50	UH13	2.00		13,342.08	306.87	827.21	193.46	306.87	18.72	4,050.00	10.50	10.20	1,467.63	20,533.53
Human Resources/ Risk Management	Payroll Manager	15015110261557	1.00	UH22	6.00		49,974.56	1,149.41	3,098.42	724.63	1,149.41	37.44	8,100.00	21.00	20.40	5,497.20	69,772.49
			4.25			900.00	218,647.17	5,028.88	13,556.12	3,170.38	5,028.88	159.12	34,425.00	159.54	91.80	24,051.19	304,318.10
			5.75			900.00	273,652.69	6,294.01	16,966.47	3,967.96	6,294.01	215.28	46,575.00	191.04	122.40	30,101.80	384,380.66

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	102	Human Resources					
<u>Charges for Service</u>							
34250	Revenues - Copy	\$2,411.08	\$5,724.20	\$1,200.00	\$6,000.00	\$4,800.00	400%
36540	Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36820	Funds - Misc Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Charges for Service</u>		\$2,411.08	\$5,724.20	\$1,200.00	\$6,000.00	\$4,800.00	400%
<u>Other</u>							
36100	Miscellaneous	\$6,754.75	\$11,056.72	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$6,754.75	\$11,056.72	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$354,142.51	\$422,809.78	\$469,384.00	\$469,384.00	\$0.00	0%
<u>Total: Interfund Transfers</u>		\$354,142.51	\$422,809.78	\$469,384.00	\$469,384.00	\$0.00	0%
Sub Department Total: Human Resources		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Department Total: Internal Service		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Revenue Totals		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Expenses							
Department	151	Internal Service					
Sub Department	102	Human Resources					
<u>Personnel Services</u>							
60165	HR Risk Management Director	\$65,981.33	\$68,486.50	\$72,716.00	\$77,149.00	\$4,433.00	6%
60166	HR Manager	\$0.00	\$25,368.00	\$52,026.00	\$54,381.00	\$2,355.00	5%
60192	Human Resources Rep	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60193	HR Specialist	\$0.00	\$10,755.98	\$22,402.00	\$22,901.00	\$499.00	2%
60197	Assistant Director HR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60198	Human Resources Assistant	\$21,686.80	\$20,460.30	\$12,967.00	\$13,342.00	\$375.00	3%
60575	Management Assistant	\$46,620.27	\$24,678.75	\$0.00	\$0.00	\$0.00	
61557	Payroll Manager	\$21,993.61	\$48,065.77	\$50,172.00	\$49,975.00	(\$197.00)	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	102	Human Resources					
61590	Office Assistant I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61600	Office Assistant II	\$17,675.16	\$8,008.88	\$0.00	\$0.00	\$0.00	
63920	Temporary Help	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$12,667.33	\$14,495.58	\$16,155.00	\$16,726.00	\$571.00	4%
63940	Workmans Compensation Tax	\$0.00	\$87.57	\$124.00	\$160.00	\$36.00	29%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$5,029.00	\$5,029.00	
63949	Oregon Premium Tax	\$156.60	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$20,002.50	\$24,975.00	\$34,425.00	\$34,425.00	\$0.00	0%
63951	Life Insurance	\$190.64	\$202.77	\$187.00	\$159.00	(\$28.00)	-15%
63952	Short Term Disability	\$91.80	\$105.26	\$92.00	\$92.00	\$0.00	0%
63960	Retirement - General	\$17,440.73	\$20,537.77	\$21,118.00	\$24,051.00	\$2,933.00	14%
63980	Unemployment Compensation	\$3,611.00	\$4,881.00	\$4,858.00	\$5,029.00	\$171.00	4%
63990	Cell Phone Allowance	\$450.00	\$900.00	\$900.00	\$900.00	\$0.00	0%
65100	GW Sick Leave Accrual Expense	\$2,189.77	\$2,099.27	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	\$2,871.00	\$2,550.22	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$3,515.18	\$5,137.88	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$30.00	\$118.18	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$237,173.72	\$281,914.68	\$288,142.00	\$304,319.00	\$16,177.00	6%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$1,606.36	\$572.43	\$2,639.00	\$2,000.00	(\$639.00)	-24%
44100	Supplies - Office	\$3,489.00	\$3,641.89	\$4,000.00	\$4,000.00	\$0.00	0%
44110	Supplies - Other	\$895.37	\$2,251.14	\$2,300.00	\$2,300.00	\$0.00	0%
44200	Dues / Fees	\$320.00	\$530.00	\$700.00	\$700.00	\$0.00	0%
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	102	Human Resources					
44300	Equip Maintenance & Repair	\$802.52	\$1,054.07	\$1,000.00	\$800.00	(\$200.00)	-20%
44350	Recruitment	\$7,181.41	\$7,084.38	\$13,000.00	\$15,328.00	\$2,328.00	18%
44500	Consultant Services	\$9,966.35	\$28,253.00	\$40,000.00	\$30,000.00	(\$10,000.00)	-25%
44520	Legal Fees	\$28,746.91	\$57,452.12	\$50,000.00	\$50,000.00	\$0.00	0%
44640	Telephone	\$1,165.91	\$1,217.41	\$1,400.00	\$1,500.00	\$100.00	7%
44700	Postage	\$501.03	\$739.94	\$1,200.00	\$1,100.00	(\$100.00)	-8%
44710	Publications / Periodicals	\$1,407.69	\$1,278.43	\$2,685.00	\$3,500.00	\$815.00	30%
44730	Printing	\$2,025.07	\$3,752.76	\$4,500.00	\$5,499.00	\$999.00	22%
44996	Hardware / Software Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45020	Contract Services	\$29,487.85	\$17,879.37	\$15,500.00	\$20,000.00	\$4,500.00	29%
45160	Employee Incentive Program	\$530.65	\$169.08	\$1,000.00	\$700.00	(\$300.00)	-30%
46440	Testing/Evaluation	\$14,187.50	\$7,979.00	\$20,000.00	\$13,000.00	(\$7,000.00)	-35%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$685.00	\$685.00	
99760	Insurance/Liability	\$774.00	\$774.00	\$774.00	\$1,116.00	\$342.00	44%
99765	Insurance/Workmans Compensation	\$1,065.00	\$1,065.00	\$1,065.00	\$0.00	(\$1,065.00)	-100%
99770	Internal Services	\$5,499.00	\$5,499.00	\$5,499.00	\$5,499.00	\$0.00	0%
99780	Space Rent	\$12,282.00	\$12,282.00	\$8,669.00	\$8,798.00	\$129.00	1%
99782	EMail Account Charge	\$990.00	\$990.00	\$1,050.00	\$840.00	(\$210.00)	-20%
<u>Total: Material and Services</u>		\$122,923.62	\$154,465.02	\$176,981.00	\$167,365.00	(\$9,616.00)	-5%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$3,211.00	\$422.00	\$2,672.00	\$1,000.00	(\$1,672.00)	-63%
99781	Trans - Steering Committee	\$0.00	\$2,250.00	\$2,250.00	\$2,700.00	\$450.00	20%
99783	Trans - Phones	\$0.00	\$539.00	\$539.00	\$0.00	(\$539.00)	-100%
<u>Total: Interfund Transfers</u>		\$3,211.00	\$3,211.00	\$5,461.00	\$3,700.00	(\$1,761.00)	-32%
Sub Department Total: Human Resources		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Department Total: Internal Service		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Revenue Totals:		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Expense Totals		\$363,308.34	\$439,590.70	\$470,584.00	\$475,384.00	\$4,800.00	1%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Revenue							
Department	770	Risk Management					
<u>Charges for Service</u>							
34115	Fees - Risk Management	\$0.00	\$0.00	\$0.00	\$353,000.00	\$353,000.00	
36040	Revenues - Unemployment	\$550,179.10	\$515,587.70	\$517,258.00	\$494,888.00	(\$22,370.00)	-4%
36050	Revenues - Liability Insurance	\$517,217.00	\$517,375.00	\$525,375.00	\$575,000.00	\$49,625.00	9%
36060	Revenues - Workers Compensation	\$713,156.00	\$688,237.00	\$697,091.00	\$499,176.00	(\$197,915.00)	-28%
36120	Settlements - Insurance	\$142,143.61	\$192,146.86	\$266,505.00	\$0.00	(\$266,505.00)	-100%
<u>Total: Charges for Service</u>		\$1,922,695.71	\$1,913,346.56	\$2,006,229.00	\$1,922,064.00	(\$84,165.00)	-4%
<u>Interest</u>							
39150	Investments - Interest On	\$13,004.12	\$11,028.77	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$13,004.12	\$11,028.77	\$0.00	\$0.00	\$0.00	+++
<u>Other</u>							
36100	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36370	Donations - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36020	Trans - Field Research	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36080	Trans - Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36190	Trans - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36200	Trans - Road Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36220	Trans - Corner Restoratio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36225	Trans - Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36230	Trans - CCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36231	Trans - KLCAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36235	Trans - Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36240	Trans - Health Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36250	Trans - MH Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36260	Trans - Fair Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
36261	Trans - Veterans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36270	Trans - Dog Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36280	Trans - Law Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36290	Trans - Marine Law Enf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36440	Trans - Property WCF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36570	Trans - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36650	Trans - Weed Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36660	Trans - Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36670	Trans - Comm Corr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36760	Trans - Admin Non Dept	\$0.00	\$0.00	\$0.00	\$22,952.00	\$22,952.00	
39022	Trans - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39029	Trans - Electrical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$22,952.00	\$22,952.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$708,661.27	\$1,427,669.66	\$222,800.00	\$0.00	(\$222,800.00)	-100%
31002	GW Beginning Fund Balance Adjustment	(\$926,711.98)	(\$1,417,143.16)	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		(\$218,050.71)	\$10,526.50	\$222,800.00	\$0.00	(\$222,800.00)	-100%
Department Total: Risk Management		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Revenue Totals		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Expenses							
Department	770	Risk Management					
<u>Personnel Services</u>							
60165	HR Risk Management Director	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60191	Safety & Risk Manager	\$52,182.57	\$0.00	\$0.00	\$41,664.00	\$41,664.00	
60197	Assistant Director HR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60198	Human Resources Assistant	\$0.00	\$0.00	\$12,967.00	\$13,342.00	\$375.00	3%
63920	Temporary Help	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$4,010.33	\$0.00	\$992.00	\$4,208.00	\$3,216.00	324%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$15.00	\$56.00	\$41.00	273%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$1,265.00	\$1,265.00	
63949	Oregon Premium Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$4,794.48	\$0.00	\$4,050.00	\$12,150.00	\$8,100.00	200%
63951	Life Insurance	\$24.60	\$0.00	\$12.00	\$32.00	\$20.00	167%
63952	Short Term Disability	\$20.40	\$0.00	\$10.00	\$31.00	\$21.00	210%
63960	Retirement - General	\$5,075.54	\$0.00	\$1,297.00	\$6,051.00	\$4,754.00	367%
63980	Unemployment Compensation	\$1,167.00	\$0.00	\$298.00	\$1,265.00	\$967.00	324%
63990	Cell Phone Allowance	\$240.00	\$0.00	\$0.00	\$0.00	\$0.00	
65100	GW Sick Leave Accrual Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	(\$805.73)	\$0.00	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$1,022.98	(\$1,022.98)	\$0.00	\$0.00	\$0.00	
65400	GW Retiree Health Insurance Expense	\$10.00	(\$20.00)	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$67,742.17	(\$1,042.98)	\$19,641.00	\$80,064.00	\$60,423.00	308%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$1,766.58	\$457.15	\$1,000.00	\$1,500.00	\$500.00	50%
44050	Training	\$0.00	\$1,018.00	\$1,500.00	\$1,500.00	\$0.00	0%
44100	Supplies - Office	\$693.00	\$479.75	\$300.00	\$500.00	\$200.00	67%
44104	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44110	Supplies - Other	\$298.37	(\$14.00)	\$0.00	\$536.00	\$536.00	
44200	Dues / Fees	\$0.00	\$471.00	\$400.00	\$400.00	\$0.00	0%
44209	Regulatory Comp	\$65,513.59	\$10,994.81	\$40,000.00	\$30,000.00	(\$10,000.00)	-25%
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	
44300	Equip Maintenance & Repair	\$0.00	\$130.99	\$500.00	\$250.00	(\$250.00)	-50%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
44460	Trial Prep & Spec Investigation	\$0.00	\$0.00	\$3,500.00	\$1,000.00	(\$2,500.00)	-71%
44500	Consultant Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44520	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44640	Telephone	\$2,003.24	\$2,086.29	\$2,000.00	\$2,000.00	\$0.00	0%
44700	Postage	\$41.79	\$2.56	\$288.00	\$300.00	\$12.00	4%
44710	Publications / Periodicals	\$289.07	\$195.04	\$300.00	\$300.00	\$0.00	0%
44730	Printing	\$65.36	\$42.40	\$500.00	\$500.00	\$0.00	0%
44980	Professional Services - UI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45020	Contract Services	\$0.00	\$51,500.00	\$0.00	\$0.00	\$0.00	
45021	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45160	Employee Incentive Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46360	GW Workers Compensation - Change in Liability	\$409,377.60	\$198,906.08	\$0.00	\$0.00	\$0.00	
46361	Claims - WC	\$0.00	\$0.00	\$0.00	\$499,176.00	\$499,176.00	
46370	GW Unemployment - Change in Liability	(\$32,114.68)	\$133,698.06	\$0.00	\$0.00	\$0.00	
46371	Claims - UI	\$222,907.03	\$346,962.66	\$727,064.00	\$494,888.00	(\$232,176.00)	-32%
46375	EE Wellness Program	\$440.44	\$402.30	\$800.00	\$500.00	(\$300.00)	-38%
46376	EE Safety Committee	\$985.25	\$1,522.00	\$1,000.00	\$800.00	(\$200.00)	-20%
46377	Safe & Secure IMPS	\$5,700.17	\$3,571.95	\$6,500.00	\$6,200.00	(\$300.00)	-5%
46390	GW General Liability - Change in Liability	\$112,941.01	(\$50,295.51)	\$0.00	\$0.00	\$0.00	
46391	Claims - LI	\$12,915.90	\$204,943.11	\$417,349.00	\$575,000.00	\$157,651.00	38%
46490	WCD Tax	\$0.00	\$0.00	\$25,000.00	\$0.00	(\$25,000.00)	-100%
46520	Claims - Self Insured	\$0.00	\$0.00	\$0.00	\$166,000.00	\$166,000.00	
46700	Insurance	\$752,572.73	\$1,019,594.18	\$908,442.00	\$0.00	(\$908,442.00)	-100%
49000	GW Materials and Services Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$2,471.00	\$2,471.00	
99760	Insurance/Liability	\$0.00	\$0.00	\$0.00	\$4,025.00	\$4,025.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	640	Risk Management					
Department	770	Risk Management					
99770	Internal Services	\$71,322.00	\$71,322.00	\$71,322.00	\$71,322.00	\$0.00	0%
99780	Space Rent	\$4,093.00	\$4,093.00	\$963.00	\$2,714.00	\$1,751.00	182%
99782	EMail Account Charge	\$198.00	\$0.00	\$210.00	\$420.00	\$210.00	100%
<u>Total: Material and Services</u>		\$1,632,009.45	\$2,002,083.82	\$2,208,938.00	\$1,863,052.00	(\$345,886.00)	-16%
<u>Capital Outlay</u>							
88819	Fire Damage	\$0.00	\$106,562.89	\$0.00	\$0.00	\$0.00	
89000	GW Capitalized Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
89100	GW Depreciation Expense	\$183.00	\$0.00	\$0.00	\$0.00	\$0.00	
89150	GW Budget Adjustment - Depreciation	(\$183.00)	\$0.00	\$0.00	\$0.00	\$0.00	
89500	GW Capital Asset Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$106,562.89	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
99019	Trans - Tax Collector	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99027	Trans - CDD	\$0.00	\$50,907.52	\$0.00	\$0.00	\$0.00	
99460	Trans - Equip Rent & Revolving	\$7,371.00	\$6,850.00	\$0.00	\$1,000.00	\$1,000.00	
99781	Trans - Steering Committee	\$0.00	\$450.00	\$450.00	\$900.00	\$450.00	100%
99783	Trans - Phones	\$0.00	\$71.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$7,371.00	\$58,278.52	\$450.00	\$1,900.00	\$1,450.00	322%
<u>Contingencies and Reserves</u>							
99981	Unappropriated Fund Balance	\$1,427,669.66	\$1,467,428.39	\$0.00	\$0.00	\$0.00	
99990	GW Unappropriated Fund Balance Adjustment	(\$1,417,143.16)	(\$1,698,408.81)	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$10,526.50	(\$230,980.42)	\$0.00	\$0.00	\$0.00	+++
Department Total: Risk Management		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Revenue Totals:		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Expense Totals		\$1,717,649.12	\$1,934,901.83	\$2,229,029.00	\$1,945,016.00	(\$284,013.00)	-13%
Fund Total: Risk Management		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$2,080,957.46	\$2,374,492.53	\$2,699,613.00	\$2,420,400.00	(\$279,213.00)	-10%
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Expense Grand Totals:

\$2,080,957.46	\$2,374,492.53	\$2,699,613.00	\$2,420,400.00	(\$279,213.00)	-10%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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