

# Department: Human Resources & Risk Management

FY 2015 Proposed Budget

## **Department Mission:**

We strive to be an effective management consultant and employee advocate with the goal of creating a professional and ethical work environment. It is our goal 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. These laws include, but are not limited to, the Americans with Disability Act (ADA), Equal Employment Opportunity (EEO), Fair Labor Standards Act (FLSA), Family Medical Leave Act/Oregon Family Medical Leave Act (FMLA/OFLA), Genetic Information Nondiscrimination Act (GINA), Health Insurance Portability and Accountability Act (HIPAA), 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 five (5) employees that are budgeted at an equivalent of 4.75 full-time employees. Human Resources and Risk Management responsibilities work hand-in-hand. The following provides an overview of the services provided by our department.

## **Human Resources**

- Managing the recruitment and selection process
  - Updating and monitoring the online application system
  - 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

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- Administering employee benefits and providing assistance with Leave Policies and Procedures
  - Health, Life and Disability Insurance
  - Employee Assistance Program
  - 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
  - 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
  - Verification of current and previous employment
  - Maintaining county-wide centralized personnel files and archiving as appropriate
  - 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, State and Federal laws and regulations
  - Management staff and employee training
  - Employee and labor relations
  - Union negotiations with seven (7) 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

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- Unemployment claims administration
  - Processing initial claims
  - Representation of County at appeal hearings
- Insurance management and claims processing for
  - General liability claims
  - Employment related claims
  - County vehicles
  - County properties
- Executive Risk Management Team
  - Reviewing Safety Committee recommendations
  - Evaluating potential risks and possible solutions
  - Recommending policy changes to the Commissioners and Department Heads
- Contracting assistance
  - Oversee the solicitation process
  - Insurance requirements
  - Compliance with public contracting laws

We provide guidance and assistance to departments in an effort to ensure that applicants, employees and the public county-wide receive consistent treatment. This is accomplished through training programs and consulting with our staff and other available resources.

### **Successes and Challenges:**

#### **Challenges**

There are challenges we continue to work through; most evolve around our limited funding sources. We continue to encounter layoffs, reduction in hours and reorganizations in larger departments to eliminate or reduce mid-level management staff county-wide. These reductions create increased workloads, which often affect employee morale. Historically, when an employer experiences a reduction in funding and staff there is usually an increase in employment related claims. Our department's biggest challenge has been trying to manage an increased workload with the same level of staff. We have had an increase in our workload due to an increase in Workers' Compensation claims, General Liability claims, and implementation of new laws and regulations.

Over the next few years there are new laws and regulations that will impact our office. We will be preparing for GHS, which is the acronym for the Globally Harmonized System of classification and labeling of chemicals. There are several phases of implementation that are required to be in place from 2013 through 2016. We have completed the first training requirement in all departments. The greatest challenge for Human Resources is continuing to learn about the Affordable Health Care Act and how it will impact our employees' health insurance. It will necessitate the implementation of policy changes with regard to employee benefits. Our office is analyzing and evaluating going to a "pooled" health insurance plan, which the Benefits Committee

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and the Commissioners support. Our department will continue monitoring the series of changes involved with the Affordable Health Care Act as they take effect now through 2018.

Another challenge continues to be the ability to provide all of the required trainings related to Risk Management and Human Resources. The County previously used our insurance company's City County Insurance Services (CIS) on-line training service that is provided at no cost to the county. CIS changed providers and our IT Department is not comfortable with allowing us access for security reasons. If a resolution is not found there will be an increased cost to provide training through other sources. We will continue to find other free or low cost training opportunities.

### 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. IT worked with us to develop our website. Now forms, policies, benefits and other documents we frequently received requests for can be easily accessed on-line. We are obtaining a new ADA compliant job description program and will continue to work with departments processing changes in their employees' job descriptions and evaluating the need for staffing changes.

### **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 few years. Most of our expenditures are simply the cost of doing business; insurance premiums, unemployment costs, and workers compensation coverage.

### **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 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.

**Fiscal Year 2012-2013** Effective July 1, 2012 the combined Contracting Specialist and Risk Manager position was added to the Human Resources Department, which included the transfer of the associated expenses to our department. The Department's budgeted FTE increased to 5.75.

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**Fiscal Year 2013-2014** After implementing the new integrated Finance and Human Resources System and conducting a business and best practices audit it was determined that the Payroll Manager position should be aligned with the Finance Department. Effective July 1, 2013 the payroll functions were returned to the Finance Department. The budgeted FTE for our department decreased to 4.75.

**Significant Changes:**

In this fiscal year we are maintaining a status quo. Departments will not see an increase in contributions to Human Resources. The County's General Liability insurance will increase this fiscal year; however, since last year's insurance costs were a little lower than projected we are not increasing the General Liability cost this fiscal year.

**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. Previously both our Workers' Compensation and General Liability Insurance plans were retro-liability plans, which is a form of partial self-insurance. Even though we discontinued the retro-liability plan for our General Liability Insurance, there will still be outstanding liabilities under the self-insurance program. 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 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**

<b>Fiscal Year</b>	<b>Number of Claims</b>	<b>Total Cost</b>
2010-2011	108	\$ 346,963
2011-2012	121	\$ 368,089
2012-2013	81	\$ 246,740
2013-2014*	68	\$ 177,808

\*As of 4<sup>th</sup> Quarter 2013

During Fiscal Years 2010-11 and 2011-12, there was a significant increase in unemployment claims due to layoffs. At the same time there were employees who 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.

**Workers' Compensation**

<b>Fiscal Year</b>	<b>Number of Claims</b>	<b>Premium</b>	<b>Paid Losses</b>	<b>Non-Dis. Claims</b>	<b>Total</b>
2010-2011	37	\$ 367,652	\$ 133,132	\$ 16,923	\$ 517,707
2011-2012	33	\$ 334,135	\$ 202,280	\$ 12,365	\$ 548,780
2012-2013	30	\$ 289,651	\$ 80,428	\$ 17,309	\$ 387,388
2013-2014	20	\$ 266,557	\$ 13,303	\$ 5,067	\$ 272,924

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 March of 2012 we implemented an Executive Risk Management Team. This Team currently consists of one Commissioner, the Director of Human Resources and Risk Management, the Risk Manager, 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. The goal is to have a proactive Risk Management Program that will actively involve the Executive Risk Management Team, Safety Committee, Department Heads and employees all working toward reducing our liability exposures. The Team continues to work on safety and liability issues to mitigate the County's exposure.

**General Liability**

<b>Fiscal Year</b>	<b>Total Claims</b>	<b>Open Claims</b>	<b>Closed Claims</b>	<b>Claims Cost</b>	<b>Total Reserves</b>	<b>Total Incurred</b>
2010-2011	42	16	26	\$ 113,233	\$ 73,831	\$ 187,064
2011-2012	15	2	13	\$ 22,009	\$ 136,084	\$ 158,093
2012-2013	11	5	6	\$ 2,418	\$ 90,000	\$ 92,418
2013-2014	3	2	1	\$ 1,144	\$ 8,500	\$ 9,644

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; it appears that we are beginning to reduce the number of total claims.

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**Liability Claims – Self-insured**

<b>Fiscal Year</b>	<b>Number of Claims</b>	<b>County Paid CIS Retro-Liability</b>	<b>County Uninsured</b>	<b>Total</b>
2010-2011	14	\$ 29,842	\$ 204,943	\$ 234,785
2011-2012	10	\$ 180,442	\$ 126,832	\$ 307,274
2012-2013	9	\$ 0	\$ 179,236	\$ 179,236
2013-2014*	8	\$ 0	\$ 18,768	\$ 18,768

\* As of January 2014

As mentioned above, we are still responsible for the years our General Liability Insurance plan was under the retro-liability plan. Some of our claims are either not covered by our insurance policy or the amount of the claims do 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, 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.

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Klamath County, Oregon  
2014-2015 Budget Financial Presentation  
102 Human Resources

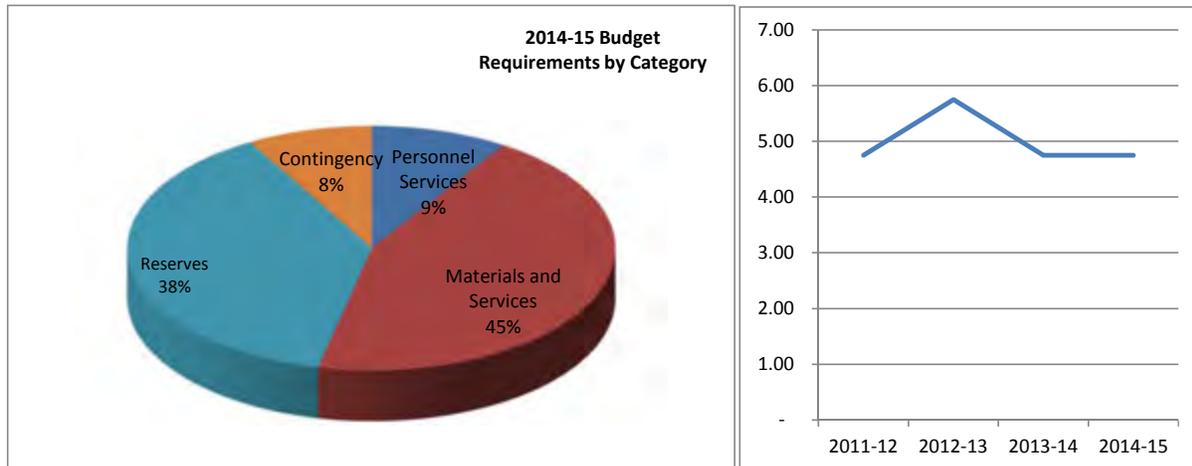
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	316,696	369,883	342,868	355,482
Materials and Services	1,742,832	1,612,832	2,057,615	1,748,977
Capital Outlay	28,935	-	-	-
<b>Subtotal Current Expenditures</b>	<b>2,088,463</b>	<b>1,982,715</b>	<b>2,400,483</b>	<b>2,104,459</b>
Interfund Transfers	3,211	2,000	1,000	1,000
Reserves	-	-	2,223,000	1,500,000
Contingency	-	-	327,207	327,213
Unappropriated Fund Balance	1,794,041	2,523,031	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>1,797,252</b>	<b>2,525,031</b>	<b>2,551,207</b>	<b>1,828,213</b>
<b>Total Requirements by Budgetary Category</b>	<b>3,885,715</b>	<b>4,507,747</b>	<b>4,951,690</b>	<b>3,932,672</b>

<b>Requirements by Fund</b>				
Internal Services (150)	419,043	408,602	429,056	429,056
Risk Management (640)	3,466,672	4,099,145	4,522,634	3,503,616
<b>Total Requirements by Fund</b>	<b>3,885,715</b>	<b>4,507,747</b>	<b>4,951,690</b>	<b>3,932,672</b>

<b>Resources by Budgetary Category</b>				
Charges for Services	2,006,574	2,286,901	1,996,634	1,667,780
Investment Earnings	7,786	4,646	9,000	8,000
Interfund Transfers	399,613	412,475	423,056	423,056
Miscellaneous	4,314	9,683	-	-
Beginning Fund Balance	1,467,428	1,794,041	2,523,000	1,833,836
<b>Total Resources by Budgetary Category</b>	<b>3,885,715</b>	<b>4,507,747</b>	<b>4,951,690</b>	<b>3,932,672</b>

<b>Full-Time Employee Equivalents</b>	4.75	5.75	4.75	4.75
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Human Resources	429,056	265,520	3.25
Risk Management	3,503,616	89,962	1.50
<b>Total Mandates</b>	<b>3,932,672</b>	<b>355,482</b>	<b>4.75</b>



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							<b>63990</b>		<b>63980</b>	<b>63930</b>	<b>63930</b>	<b>63941</b>	<b>63940</b>	<b>63950</b>	<b>63953</b>	<b>63951</b>	<b>63952</b>	<b>63960/63970</b>	
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	\$0.00	\$13,310.67	\$232.94	\$825.26	\$193.00	\$266.21	\$17.23	\$5,250.00	\$0.00	\$10.44	\$10.20	\$2,262.81	\$22,378.76
Human Resources/ Risk Management	Human Resource	15015110260165	1.0000	Non-union	DF13	7	\$900.00	\$81,070.16	\$1,418.73	\$5,026.35	\$1,175.52	\$1,621.40	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$13,781.93	\$114,734.98
Human Resources/ Risk Management	Human Resources	15015110260166	1.0000	Non-Union	UF27	5	\$0.00	\$60,826.01	\$1,064.46	\$3,771.21	\$881.98	\$1,216.52	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$10,340.42	\$88,676.33
Human Resources/ Risk Management	Human Resources	15015110260193	0.7500	Non-Union	UH15	4	\$0.00	\$24,754.68	\$433.21	\$1,534.79	\$358.94	\$495.09	\$25.84	\$7,875.00	\$0.00	\$20.88	\$20.40	\$4,208.29	\$39,727.12
			<b>3.2500</b>				<b>\$900.00</b>	<b>\$179,961.52</b>	<b>\$3,149.33</b>	<b>\$11,157.61</b>	<b>\$2,609.44</b>	<b>\$3,599.23</b>	<b>\$111.97</b>	<b>\$34,125.00</b>	<b>\$0.00</b>	<b>\$138.24</b>	<b>\$71.40</b>	<b>\$30,593.46</b>	<b>\$265,517.20</b>
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	\$0.00	\$13,310.67	\$232.94	\$825.26	\$193.00	\$266.21	\$17.23	\$5,250.00	\$0.00	\$10.44	\$10.20	\$2,262.81	\$22,378.76
Human Resources/ Risk Management	Contracting & Risk	64077060191	1.0000	Non-Union	UH23	2	\$480.00	\$44,397.14	\$776.95	\$2,752.62	\$643.76	\$887.94	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$7,547.51	\$67,581.66
			<b>1.5000</b>				<b>\$480.00</b>	<b>\$57,707.81</b>	<b>\$1,009.89</b>	<b>\$3,577.88</b>	<b>\$836.76</b>	<b>\$1,154.16</b>	<b>\$51.68</b>	<b>\$15,750.00</b>	<b>\$0.00</b>	<b>\$31.32</b>	<b>\$30.60</b>	<b>\$9,810.33</b>	<b>\$89,960.43</b>

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 150 - Internal Services</b>							
<u>Revenues</u>							
<b>Department: 151 - Internal Service</b>							
<b>Sub Department: 102 - Human Resources</b>							
CS - Charges for Service							
34250	Revenues - Copy	9,958.68	1,222.86	6,000.00	0.00	(6,000.00)	-100%
34281	Copies	0.00	7,752.33	0.00	6,000.00	6,000.00	N/A
36540	Refunds	9,156.95	420.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$19,115.63</b>	<b>\$9,395.19</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>0%</b>
MI - Miscellaneous							
36100	Miscellaneous	313.84	9,683.16	0.00	0.00	0.00	N/A
<b>Account Classification Total: MI - Miscellaneous</b>		<b>\$313.84</b>	<b>\$9,683.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	399,613.10	389,523.21	423,056.00	423,056.00	0.00	0%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$399,613.10</b>	<b>\$389,523.21</b>	<b>\$423,056.00</b>	<b>\$423,056.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Sub Department Total: 102 - Human Resources</b>		<b>\$419,042.57</b>	<b>\$408,601.56</b>	<b>\$429,056.00</b>	<b>\$429,056.00</b>	<b>\$0.00</b>	<b>0%</b>
<u>Expenditures</u>							
<b>Department: 151 - Internal Service</b>							
<b>Sub Department: 102 - Human Resources</b>							
PS - Personnel Services							
60165	HR Risk Management Director	72,726.54	76,615.51	79,377.00	80,170.00	793.00	1%
60166	HR Manager	52,031.54	56,062.00	57,675.00	60,826.00	3,151.00	5%
60193	HR Specialist	22,233.73	22,399.78	24,506.00	24,755.00	249.00	1%
60198	Human Resources Assistant	14,845.83	11,979.52	13,268.00	13,311.00	43.00	0%
61557	Payroll Manager	49,068.02	48,880.00	0.00	0.00	0.00	N/A
63930	FICA	15,387.26	15,768.68	13,443.00	13,767.00	324.00	2%
63940	Workmans Compensation Tax	109.65	113.18	112.00	112.00	0.00	0%
63941	Workmans Compensation	1,501.16	5,055.35	4,042.00	3,599.00	(443.00)	-11%
63950	Medical Insurance	27,336.70	29,383.05	30,225.00	34,125.00	3,900.00	13%
63951	Life Insurance	165.33	157.56	139.00	139.00	0.00	0%
63952	Short Term Disability	95.20	90.10	72.00	72.00	0.00	0%
63960	Retirement - General	21,229.75	23,746.58	28,116.00	30,594.00	2,478.00	9%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63980	Unemployment Compensation	4,895.27	4,987.29	4,042.00	3,150.00	(892.00)	-22%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$282,525.98</b>	<b>\$296,138.60</b>	<b>\$255,917.00</b>	<b>\$265,520.00</b>	<b>\$9,603.00</b>	<b>4%</b>
MS - Material and Services							
44010	Mgmt Travel & Training	1,874.50	1,819.22	2,000.00	2,500.00	500.00	25%
44100	Supplies - Office	3,980.78	4,410.76	4,000.00	3,000.00	(1,000.00)	-25%
44110	Supplies - Other	1,251.17	1,585.45	1,900.00	1,270.00	(630.00)	-33%
44200	Dues / Fees	645.00	738.00	700.00	950.00	250.00	36%
44284	Copier Maintenance & Supplies	0.00	89.61	0.00	800.00	800.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	800.00	0.00	(800.00)	-100%
44350	Recruitment	15,341.66	16,230.59	20,000.00	20,000.00	0.00	0%
44500	Consultant Services	4,920.92	1,410.50	20,000.00	20,000.00	0.00	0%
44520	Legal Fees	48,104.00	30,814.49	50,000.00	50,000.00	0.00	0%
44640	Telephone	1,399.00	2,137.32	2,200.00	2,200.00	0.00	0%
44700	Postage	893.34	452.25	1,100.00	900.00	(200.00)	-18%
44710	Publications / Periodicals	2,225.93	1,379.95	3,500.00	3,500.00	0.00	0%
44730	Printing	6,440.62	4,391.56	7,000.00	6,500.00	(500.00)	-7%
45020	Contract Services	20,913.17	20,701.48	13,500.00	13,500.00	0.00	0%
45160	Employee Incentive Program	752.50	542.28	700.00	700.00	0.00	0%
46440	Testing/Evaluation	5,966.00	5,121.50	10,000.00	10,000.00	0.00	0%
99755	Risk Management	0.00	685.00	777.00	822.00	45.00	6%
99760	Insurance/Liability	774.00	1,116.00	1,454.00	1,540.00	86.00	6%
99765	Insurance/Workmans Compensation	355.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	5,499.00	5,499.00	20,184.00	12,110.00	(8,074.00)	-40%
99780	Facility Services	8,669.00	8,798.00	8,869.00	9,562.00	693.00	8%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,625.00	1,870.00	(755.00)	-29%
99782	Steering Committee User Charge	1,050.00	840.00	1,830.00	1,812.00	(18.00)	-1%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$133,305.59</b>	<b>\$111,462.96</b>	<b>\$173,139.00</b>	<b>\$163,536.00</b>	<b>(\$9,603.00)</b>	<b>-6%</b>
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	2,672.00	1,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	539.00	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: IF - Interfund Transfers</b>		<b>\$3,211.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Sub Department Total: 102 - Human Resources</b>		<b>\$419,042.57</b>	<b>\$408,601.56</b>	<b>\$429,056.00</b>	<b>\$429,056.00</b>	<b>\$0.00</b>	<b>0%</b>

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 150 - Internal Services	\$419,042.57	\$408,601.56	\$429,056.00	\$429,056.00	\$0.00	0%
Fund Expenditure	Total: 150 - Internal Services	\$419,042.57	\$408,601.56	\$429,056.00	\$429,056.00	\$0.00	0%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 640 - Risk Management</b>							
<u>Revenues</u>							
<b>Department: 770 - Risk Management</b>							
CS - Charges for Service							
34115	Fees - Risk Management	0.00	353,000.00	352,724.00	353,000.00	276.00	0%
36040	Revenues - Unemployment	473,543.63	449,365.64	429,537.00	298,285.00	(131,252.00)	-31%
36050	Revenues - Liability Insurance	517,375.00	575,000.00	663,210.00	661,000.00	(2,210.00)	0%
36060	Revenues - Workers Compensation	717,302.97	542,939.19	439,180.00	349,495.00	(89,685.00)	-20%
36120	Settlements - Insurance	279,236.68	357,201.37	105,983.00	0.00	(105,983.00)	-100%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$1,987,458.28</b>	<b>\$2,277,506.20</b>	<b>\$1,990,634.00</b>	<b>\$1,661,780.00</b>	<b>(\$328,854.00)</b>	<b>-17%</b>
IN - Interest							
39150	Investments - Interest On	7,785.80	4,646.35	9,000.00	8,000.00	(1,000.00)	-11%
<b>Account Classification Total: IN - Interest</b>		<b>\$7,785.80</b>	<b>\$4,646.35</b>	<b>\$9,000.00</b>	<b>\$8,000.00</b>	<b>(\$1,000.00)</b>	<b>-11%</b>
MI - Miscellaneous							
36100	Miscellaneous	4,000.00	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: MI - Miscellaneous</b>		<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	22,952.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$0.00</b>	<b>\$22,952.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	1,467,428.39	1,794,040.57	2,523,000.00	1,833,836.00	(689,164.00)	-27%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$1,467,428.39</b>	<b>\$1,794,040.57</b>	<b>\$2,523,000.00</b>	<b>\$1,833,836.00</b>	<b>(\$689,164.00)</b>	<b>-27%</b>
<b>Department Total: 770 - Risk Management</b>		<b>\$3,466,672.47</b>	<b>\$4,099,145.12</b>	<b>\$4,522,634.00</b>	<b>\$3,503,616.00</b>	<b>(\$1,019,018.00)</b>	<b>-23%</b>
<u>Expenditures</u>							
<b>Department: 770 - Risk Management</b>							
PS - Personnel Services							
60191	Safety & Risk Manager	18,108.72	40,375.16	43,563.00	43,917.00	354.00	1%
60198	Human Resources Assistant	9,468.92	11,979.43	13,268.00	13,311.00	43.00	0%
63930	FICA	2,062.91	4,004.44	4,348.00	4,415.00	67.00	2%
63940	Workmans Compensation Tax	19.28	37.32	52.00	52.00	0.00	0%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	145.52	1,250.76	1,307.00	1,154.00	(153.00)	-12%
63950	Medical Insurance	2,829.50	9,968.75	13,950.00	15,750.00	1,800.00	13%
63951	Life Insurance	8.86	24.41	32.00	32.00	0.00	0%
63952	Short Term Disability	8.50	23.80	31.00	31.00	0.00	0%
63960	Retirement - General	1,231.90	4,885.78	9,093.00	9,810.00	717.00	8%
63980	Unemployment Compensation	286.00	1,194.99	1,307.00	1,010.00	(297.00)	-23%
63990	Cell Phone Allowance	0.00	0.00	0.00	480.00	480.00	N/A
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$34,170.11</b>	<b>\$73,744.84</b>	<b>\$86,951.00</b>	<b>\$89,962.00</b>	<b>\$3,011.00</b>	<b>3%</b>

MS - Material and Services

44010	Mgmt Travel & Training	1,278.64	1,601.58	2,000.00	2,000.00	0.00	0%
44050	Training	368.51	1,111.47	2,500.00	3,000.00	500.00	20%
44100	Supplies - Office	342.39	374.87	600.00	600.00	0.00	0%
44110	Supplies - Other	0.00	274.60	530.00	530.00	0.00	0%
44200	Dues / Fees	107.00	21.00	500.00	500.00	0.00	0%
44209	Regulatory Comp	11,245.00	11,954.71	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	500.00	500.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	0.00	250.00	250.00	0.00	0%
44276	Building Repair	0.00	921.44	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	0.00	56,530.11	250.00	250.00	0.00	0%
44460	Trial Prep & Spec Investigation	227.77	230.12	1,000.00	1,000.00	0.00	0%
44500	Consultant Services	0.00	9,886.82	0.00	0.00	0.00	N/A
44640	Telephone	2,097.71	1,080.68	2,000.00	2,000.00	0.00	0%
44700	Postage	1.35	0.90	300.00	300.00	0.00	0%
44710	Publications / Periodicals	240.08	0.00	1,000.00	1,000.00	0.00	0%
44730	Printing	123.72	1,241.28	1,000.00	1,000.00	0.00	0%
46361	Claims - WC	468,796.35	387,388.31	428,820.00	349,495.00	(79,325.00)	-18%
46371	Claims - UI	309,539.96	246,740.07	416,995.00	298,285.00	(118,710.00)	-28%
46375	EE Wellness Program	0.00	0.00	500.00	500.00	0.00	0%
46376	EE Safety Committee	740.93	675.55	800.00	800.00	0.00	0%
46377	Safe & Secure IMPS	6,870.49	4,698.61	7,000.00	7,877.00	877.00	13%
46391	Claims - LI	607,169.40	515,548.10	766,468.00	667,485.00	(98,983.00)	-13%
46520	Claims - Self Insured	126,832.14	179,236.74	179,600.00	180,519.00	919.00	1%
46700	Insurance	600.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	2,471.00	2,665.00	5,274.00	2,609.00	98%
99760	Insurance/Liability	0.00	4,025.00	4,991.00	9,875.00	4,884.00	98%



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