

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), Affordable Care Act (ACA), 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

Department: Human Resources & Risk Management

FY 2016 Proposed Budget

- 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

Department: Human Resources & Risk Management

FY 2016 Proposed Budget

- 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. 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 and train new employees during our new hire orientation process. 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. We implemented policy changes with regard to employee benefits, but will need to continue to work with our union groups in the next bargaining sessions. The County moved to a "pooled" health insurance plan in July of 2014, which was supported by the Benefits Committee and the Commissioners. Our department will

Department: Human Resources & Risk Management

FY 2016 Proposed Budget

continue monitoring the series of changes involved with the Affordable Health Care Act as each phase takes effect 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. We obtained a new job description program and will continue to work with departments processing changes in their employees' job descriptions, reviewing the essential job functions, and physical requirements as required by the ADA.

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 continue to evaluate our actual expenses and implement cost saving measures where possible. 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 2011-2012 The Department's budgeted FTE was 4.75 for two years; 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.

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.

Department: Human Resources
& Risk Management

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Fiscal Year 2014-2015 The Department's budgeted FTE continues to be 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; at this time we are projecting an increase of ten percent (10%).

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

Fiscal Year	Number of Claims	Total Cost
2011-2012	121	\$368,089
2012-2013	81	\$246,740
2013-2014	85	\$147,000
2014-2015*	30	\$ 54,807

*As of 4th Quarter 2014

During Fiscal Year 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

Department: Human Resources
& Risk Management

FY 2016 Proposed Budget

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
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
2014-2015	16	\$ 192,026	\$159,388	\$ 1,299	\$ 352,713

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. The paid losses in Fiscal Year 2014-15 are largely due to the Sheriff's Deputy who was shot in the line of duty.

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

Fiscal Year	Total Claims	Open Claims	Closed Claims	Claims Cost	Total Reserves	Total Incurred
2011-2012	15	4	11	\$133,975	\$184,118	\$ 318,093
2012-2013	11	2	9	\$41,307	\$164,307	\$ 205,614
2013-2014	12	1	11	\$4,980	\$ 1,000	\$ 5,980
2014-2015*	1	1	0	\$ 0	\$ 1,000	\$ 1,000

*As of January 2015

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 13 claims per year; down from our previous average of 20 claims per year.

Liability Claims – Self-insured

Department: Human Resources
& Risk Management

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Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2011-2012	10	\$ 180,442	\$ 126,832	\$ 307,274
2012-2013	9	\$ 0	\$ 179,236	\$ 179,236
2013-2014	14	\$ 0	\$ 30,729	\$ 30,729
2014-2015*	3	\$ 0	\$ 4,588	\$ 4,588

* As of January 2015

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
2015-2016 Budget Financial Presentation
1515 Human Resources

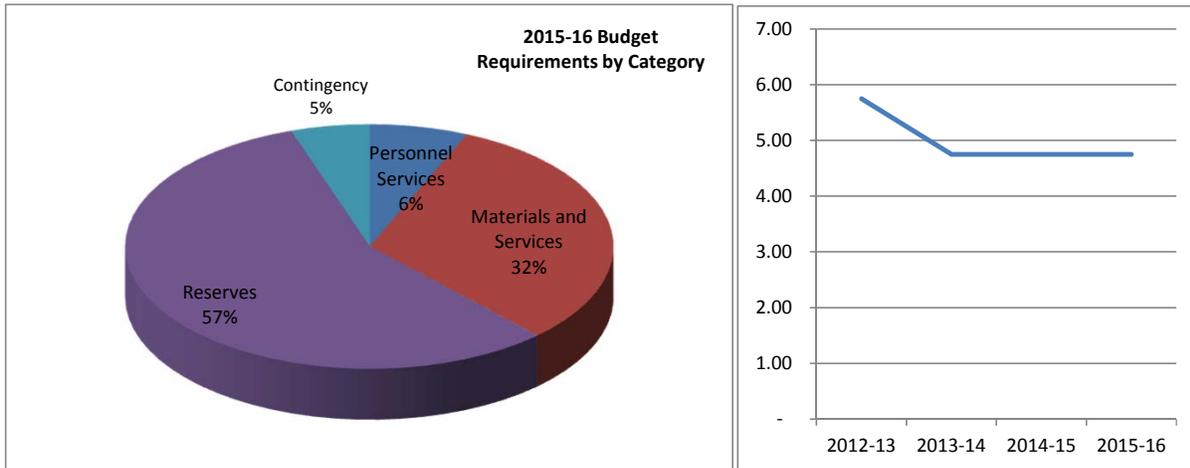
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	369,883	322,129	355,482	373,076
Materials and Services	1,612,832	1,246,740	1,761,812	1,809,693
Subtotal Current Expenditures	1,982,715	1,568,869	2,117,294	2,182,769
Interfund Transfers	2,000	1,000	1,000	1,000
Reserves	-	-	1,500,000	3,261,336
Contingency	-	-	327,213	300,000
Unappropriated Fund Balance	2,523,031	3,353,452	-	-
Subtotal Noncurrent Expenditures	2,525,031	3,354,452	1,828,213	3,562,336
Total Requirements by Budgetary Category	4,507,747	4,923,321	3,945,507	5,745,105

Requirements by Fund				
Internal Services (6000)	408,602	361,273	429,056	429,056
Risk Management (6030)	4,099,145	4,562,048	3,516,451	5,316,049
Total Requirements by Fund	4,507,747	4,923,321	3,945,507	5,745,105

Resources by Budgetary Category				
Charges for Services	2,286,901	2,035,601	1,680,615	1,760,713
Investment Earnings	4,646	10,332	8,000	8,000
Interfund Transfers	412,475	354,235	423,056	423,056
Miscellaneous	9,683	122	-	-
Beginning Fund Balance	1,794,041	2,523,031	1,833,836	3,553,336
Total Resources by Budgetary Category	4,507,747	4,923,321	3,945,507	5,745,105

Full-Time Employee Equivalents	5.75	4.75	4.75	4.75
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Mandate	Total Cost	Personnel Services	FTE
Human Resources	429,056	278,480	3.25
Risk Management	5,316,049	94,596	1.50
Total Mandates	5,745,105	373,076	4.75



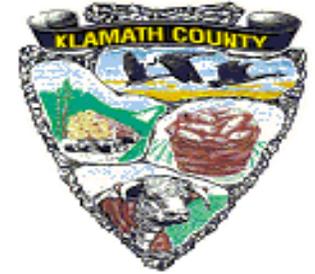
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General Ledger

Budget Analysis

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 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6000	Internal Services					
				1515	Human Resources & Risk Mgt					
				R30	Charges for Service					
8,975.19	6,896.26	6,000.00	0.00	1516-1500-4301	Copies	0.00	0.00	0.00	0.00	0.00
420.00	20.00	0.00	0.00	1516-1500-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-4317	Funds - Misc Retirement	0.00	0.00	0.00	0.00	0.00
9,395.19	6,916.26	6,000.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1516-1500-4398	Fees - Internal	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				R40	Other Local Revenue					
9,683.16	121.99	0.00	0.00	1516-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
9,683.16	121.99	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
389,523.21	354,235.29	423,056.00	0.00	1516-1500-4901	Trans - Internal Serv Non Dept	0.00	423,056.00	423,056.00	0.00	0.00
389,523.21	354,235.29	423,056.00	0.00		Interfund Transfers Totals:	0.00	423,056.00	423,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		REVENUES TOTALS:	0.00	429,056.00	429,056.00	0.00	0.00
				E10	Personnel Services					
216,836.81	173,975.29	179,962.00	0.00	1516-1500-5000	Salaries and Wages	3.25	185,968.00	185,968.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
15,768.68	12,618.70	13,767.00	0.00	1516-1500-5110	FICA	0.00	14,227.00	14,227.00	0.00	0.00
113.18	92.13	112.00	0.00	1516-1500-5120	Workmans Compensation Tax	0.00	112.00	112.00	0.00	0.00
29,383.05	25,375.35	34,125.00	0.00	1516-1500-5130	Medical Insurance	0.00	38,850.00	38,850.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
157.56	135.63	139.00	0.00	1516-1500-5133	Life Insurance	0.00	94.00	94.00	0.00	0.00
90.10	68.85	72.00	0.00	1516-1500-5134	Short Term Disability	0.00	640.00	640.00	0.00	0.00
23,746.58	27,531.42	30,594.00	0.00	1516-1500-5140	Retirement - General	0.00	31,615.00	31,615.00	0.00	0.00
4,987.29	4,001.47	3,150.00	0.00	1516-1500-5156	Unemployment Compensation	0.00	3,254.00	3,254.00	0.00	0.00
5,055.35	4,068.58	3,599.00	0.00	1516-1500-5157	Workmans Compensation	0.00	3,720.00	3,720.00	0.00	0.00
296,138.60	247,867.42	265,520.00	0.00		Personnel Services Totals:	3.25	278,480.00	278,480.00	0.00	0.00
				E20	Material and Services					
20,701.48	16,686.00	13,500.00	0.00	1516-1500-6200	Contract Services	0.00	17,000.00	17,000.00	0.00	0.00
1,410.50	2,178.50	20,000.00	0.00	1516-1500-6201	Consultant Services	0.00	11,000.00	11,000.00	0.00	0.00
30,814.49	21,549.14	50,000.00	0.00	1516-1500-6202	Legal Fees	0.00	48,000.00	48,000.00	0.00	0.00
5,121.50	3,533.00	10,000.00	0.00	1516-1500-6207	Testing & Evaluation	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
738.00	581.00	950.00	0.00	1516-1500-6310	Dues & Fees	0.00	950.00	950.00	0.00	0.00
16,230.59	21,325.12	20,000.00	0.00	1516-1500-6320	Recruitment	0.00	20,000.00	20,000.00	0.00	0.00
542.28	537.56	700.00	0.00	1516-1500-6321	Employee Incentive Program	0.00	700.00	700.00	0.00	0.00
0.00	946.58	0.00	0.00	1516-1500-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,410.76	1,749.58	3,000.00	0.00	1516-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
1,585.45	630.47	1,270.00	0.00	1516-1500-6601	Supplies - Other	0.00	1,000.00	1,000.00	0.00	0.00
89.61	703.77	800.00	0.00	1516-1500-6602	Copier Maint & Supplies	0.00	800.00	800.00	0.00	0.00
452.25	406.24	900.00	0.00	1516-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,379.95	1,150.00	3,500.00	0.00	1516-1500-6604	Publications & Periodicals	0.00	2,256.00	2,256.00	0.00	0.00
4,391.56	3,704.82	6,500.00	0.00	1516-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
1,819.22	348.00	2,500.00	0.00	1516-1500-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
2,137.32	1,637.34	2,200.00	0.00	1516-1500-6755	Telephone	0.00	2,200.00	2,200.00	0.00	0.00
91,824.96	77,667.12	135,820.00	0.00		Material and Services Totals:	0.00	112,906.00	112,906.00	0.00	0.00
				E21	Interdepartmental Charges					
5,499.00	20,184.00	12,110.00	0.00	1516-1500-6990	Internal Services	0.00	17,241.00	17,241.00	0.00	0.00
8,798.00	8,869.00	9,562.00	0.00	1516-1500-6991	Facility Services	0.00	9,447.00	9,447.00	0.00	0.00
2,700.00	2,625.00	1,870.00	0.00	1516-1500-6992	Steering Comm Hardware Chg	0.00	2,352.00	2,352.00	0.00	0.00

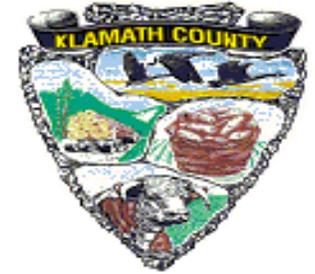
2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
840.00	1,830.00	1,812.00	0.00	1516-1500-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00
685.00	777.00	822.00	0.00	1516-1500-6994	Risk Management	0.00	760.00	760.00	0.00	0.00
1,116.00	1,454.00	1,540.00	0.00	1516-1500-6995	Insurance Liability	0.00	1,495.00	1,495.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Postage - Internal	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Tech Supplies - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6999	Printing - Internal	0.00	0.00	0.00	0.00	0.00
19,638.00	35,739.00	27,716.00	0.00		Interdepartmental Charges Totals:	0.00	37,670.00	37,670.00	0.00	0.00
1,000.00	0.00	0.00	0.00	E70	Interfund Transfers					
				1516-1500-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		EXPENDITURES TOTALS:	3.25	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		DEPARTMENT REVENUES	0.00	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		DEPARTMENT EXPENSES	3.25	429,056.00	429,056.00	0.00	0.00
0.00	0.00	0.00	0.00		Human Resources & Risk Mgt Tota	(3.25)	0.00	0.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		FUND REVENUES	0.00	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		FUND EXPENSES	3.25	429,056.00	429,056.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(3.25)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
408,601.56	361,273.54	429,056.00	0.00		REPORT REVENUES	0.00	429,056.00	429,056.00	0.00	0.00
408,601.56	361,273.54	429,056.00	0.00		REPORT EXPENSES	3.25	429,056.00	429,056.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.25)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				6030	Risk Management					
				1515	Human Resources & Risk Mgt					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1517-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
357,201.37	110,981.91	0.00	0.00	1517-1500-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
Charges for Service Totals:						0.00	0.00	0.00	0.00	0.00
357,201.37	110,981.91	0.00	0.00	R31	Interdepartmental Charges					
353,000.00	352,999.00	353,000.00	0.00	1517-1500-4394	Risk Management Charges	0.00	352,999.00	352,999.00	0.00	0.00
575,000.00	660,999.00	661,000.00	0.00	1517-1500-4395	Revenues - Liability Insurance	0.00	694,001.00	694,001.00	0.00	0.00
449,365.64	401,318.77	304,317.00	0.00	1517-1500-4396	Revenues - Unemployment	0.00	325,531.00	325,531.00	0.00	0.00
542,939.19	502,386.16	356,298.00	0.00	1517-1500-4397	Revenues - Workers Comp	0.00	382,182.00	382,182.00	0.00	0.00
Interdepartmental Charges Totals:						0.00	1,754,713.00	1,754,713.00	0.00	0.00
1,920,304.83	1,917,702.93	1,674,615.00	0.00	R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1517-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4401	Donations	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R41	Interest					
4,646.35	10,332.40	8,000.00	0.00	1517-1500-4495	Investments - Interest On	0.00	8,000.00	8,000.00	0.00	0.00
Interest Totals:						0.00	8,000.00	8,000.00	0.00	0.00
4,646.35	10,332.40	8,000.00	0.00	R70	Interfund Transfers					
0.00	0.00	0.00	0.00	1517-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
22,952.00	0.00	0.00	0.00	1517-1500-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4916	Trans - Surveyor Corner Restor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4917	Trans - Facility Services	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	1517-1500-4923	Trans - Sheriff Marine	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4927	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4941	Trans - Health Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4944	Trans - Commission Child Famil	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4945	Trans - MH Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4947	Trans - Veterans	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4951	Trans - Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4951	Trans - Law Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4952	Trans - Park	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4953	Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4961	Trans - Building	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4974	Trans - Field Research	0.00	0.00	0.00	0.00	0.00
22,952.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
1,794,040.57	2,523,031.32	1,833,836.00	0.00	1517-1500-4995	Beginning Fund Balance	0.00	3,553,336.00	3,553,336.00	0.00	0.00
1,794,040.57	2,523,031.32	1,833,836.00	0.00		Fund Balances Totals:	0.00	3,553,336.00	3,553,336.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		REVENUES TOTALS:	0.00	5,316,049.00	5,316,049.00	0.00	0.00
				E10	Personnel Services					
52,354.59	55,839.99	57,708.00	0.00	1517-1500-5000	Salaries and Wages	1.50	60,433.00	60,433.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
4,004.44	4,269.89	4,415.00	0.00	1517-1500-5110	FICA	0.00	4,623.00	4,623.00	0.00	0.00
37.32	46.83	52.00	0.00	1517-1500-5120	Workmans Compensation Tax	0.00	52.00	52.00	0.00	0.00
9,968.75	2,774.95	15,750.00	0.00	1517-1500-5130	Medical Insurance	0.00	16,650.00	16,650.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
24.41	28.71	32.00	0.00	1517-1500-5133	Life Insurance	0.00	22.00	22.00	0.00	0.00
23.80	28.05	31.00	0.00	1517-1500-5134	Short Term Disability	0.00	275.00	275.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
4,885.78	8,559.68	9,810.00	0.00	1517-1500-5140	Retirement - General	0.00	10,274.00	10,274.00	0.00	0.00
1,194.99	1,284.26	1,010.00	0.00	1517-1500-5156	Unemployment Compensation	0.00	1,058.00	1,058.00	0.00	0.00
1,250.76	1,429.56	1,154.00	0.00	1517-1500-5157	Workmans Compensation	0.00	1,209.00	1,209.00	0.00	0.00
73,744.84	74,261.92	89,962.00	0.00		Personnel Services Totals:	1.50	94,596.00	94,596.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	1517-1500-6100	Insurance	0.00	0.00	0.00	0.00	0.00
179,236.74	30,729.04	180,519.00	0.00	1517-1500-6110	Claims - Self Insured	0.00	175,168.00	175,168.00	0.00	0.00
515,548.10	539,253.41	667,485.00	0.00	1517-1500-6115	Claims - General Liability	0.00	694,000.00	694,000.00	0.00	0.00
246,740.07	269,995.45	304,317.00	0.00	1517-1500-6116	Claims - Unemployment	0.00	325,531.00	325,531.00	0.00	0.00
387,388.31	215,029.55	356,298.00	0.00	1517-1500-6117	Claims - Workers Compensation	0.00	382,182.00	382,182.00	0.00	0.00
675.55	589.97	800.00	0.00	1517-1500-6120	Committee Expenses	0.00	800.00	800.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
9,886.82	0.00	0.00	0.00	1517-1500-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6202	Legal Fees	0.00	0.00	0.00	0.00	0.00
4,698.61	4,433.52	7,877.00	0.00	1517-1500-6230	Safe & Secure IMPS	0.00	7,800.00	7,800.00	0.00	0.00
230.12	0.00	1,000.00	0.00	1517-1500-6242	Trial Prep & Spec Investigat	0.00	1,000.00	1,000.00	0.00	0.00
21.00	450.00	500.00	0.00	1517-1500-6310	Dues & Fees	0.00	600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6321	Employee Incentive Program	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	1517-1500-6322	EE Wellness Program	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6322	WCD Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	1517-1500-6333	Vehicle Fuel	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
56,530.11	0.00	250.00	0.00	1517-1500-6535	Equipment Maint & Repair	0.00	150.00	150.00	0.00	0.00
0.00	0.00	250.00	0.00	1517-1500-6536	Vehicle Maint & Repair	0.00	150.00	150.00	0.00	0.00
921.44	0.00	0.00	0.00	1517-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
374.87	81.73	600.00	0.00	1517-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
274.60	58.00	530.00	0.00	1517-1500-6601	Supplies - Other	0.00	530.00	530.00	0.00	0.00
0.90	166.58	300.00	0.00	1517-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	94.56	1,000.00	0.00	1517-1500-6604	Publications & Periodicals	0.00	1,000.00	1,000.00	0.00	0.00
1,241.28	493.02	1,000.00	0.00	1517-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
11,954.71	25,989.26	30,000.00	0.00	1517-1500-6611	Regulatory Comp	0.00	30,000.00	30,000.00	0.00	0.00
1,111.47	2,696.90	3,000.00	0.00	1517-1500-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
1,601.58	760.69	2,000.00	0.00	1517-1500-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
1,080.68	649.81	2,000.00	0.00	1517-1500-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
1,419,516.96	1,091,471.49	1,560,726.00	0.00		Material and Services Totals:	0.00	1,626,511.00	1,626,511.00	0.00	0.00
				E21	Interdepartmental Charges					
71,322.00	30,792.00	18,251.00	0.00	1517-1500-6990	Internal Services	0.00	10,163.00	10,163.00	0.00	0.00
2,714.00	2,735.00	2,949.00	0.00	1517-1500-6991	Facility Services	0.00	2,914.00	2,914.00	0.00	0.00
900.00	375.00	748.00	0.00	1517-1500-6992	Steering Comm Hardware Chg	0.00	784.00	784.00	0.00	0.00
420.00	305.00	453.00	0.00	1517-1500-6993	Steering Comm User Chg	0.00	475.00	475.00	0.00	0.00
2,471.00	2,665.00	5,274.00	0.00	1517-1500-6994	Risk Management	0.00	5,519.00	5,519.00	0.00	0.00
4,025.00	4,991.00	9,875.00	0.00	1517-1500-6995	Insurance Liability	0.00	10,851.00	10,851.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Office Supplies - Internal	0.00	600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Postage - Internal	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6999	Printing - Internal	0.00	1,000.00	1,000.00	0.00	0.00
81,852.00	41,863.00	37,550.00	0.00		Interdepartmental Charges Totals:	0.00	32,606.00	32,606.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1517-1500-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
1,000.00	1,000.00	1,000.00	0.00	1517-1500-9003	Trans - Equipment Reserve	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-9013	Trans - Tax Collector	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-9601	Trans - CDD	0.00	0.00	0.00	0.00	0.00
1,000.00	1,000.00	1,000.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	327,213.00	0.00	1517-1500-9800	Operating Contingency	0.00	300,000.00	300,000.00	0.00	0.00
0.00	0.00	327,213.00	0.00		Contingencies Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	1,500,000.00	0.00	1517-1500-9900	Reserve Future Expenditures	0.00	3,261,336.00	3,261,336.00	0.00	0.00
0.00	0.00	1,500,000.00	0.00		Fund Balance & Reserves Totals:	0.00	3,261,336.00	3,261,336.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
2,523,031.32	3,353,452.15	0.00	0.00	E90 1517-1500-9990	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,523,031.32	3,353,452.15	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		EXPENDITURES TOTALS:	1.50	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		DEPARTMENT REVENUES	0.00	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		DEPARTMENT EXPENSES	1.50	5,316,049.00	5,316,049.00	0.00	0.00
0.00	0.00	0.00	0.00		Human Resources & Risk Mgt Tota	(1.50)	0.00	0.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		FUND REVENUES	0.00	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		FUND EXPENSES	1.50	5,316,049.00	5,316,049.00	0.00	0.00
0.00	0.00	0.00	0.00		Risk Management Totals:	(1.50)	0.00	0.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		REPORT REVENUES	0.00	5,316,049.00	5,316,049.00	0.00	0.00
4,099,145.12	4,562,048.56	3,516,451.00	0.00		REPORT EXPENSES	1.50	5,316,049.00	5,316,049.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.50)	0.00	0.00	0.00	0.00

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