

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) 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

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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

Department: Human Resources & Risk Management

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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. 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. This past year we focused training on Blood Borne Pathogen regulations and conducting reevaluation of positions. 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

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continue monitoring the series of changes mandated by the Affordable Health Care Act as each phase takes effect through 2018. We will continue to monitor upcoming legal changes regarding the “Cadillac Tax” provisions of the ACA. Our office is working with departments to prepare for the new proposed Fair Labor Standards Act (FLSA) law and Oregon’s new minimum wage law.

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. IT has developed a solution and we hope to begin using this free on-line training by July 2016. We will continue to find other free or low cost training opportunities in the interim to supplement the on-line training.

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 have completed updates in several departments. We 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 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.

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Fiscal Year 2014-2015 The Department's budgeted FTE continued to be 4.75.

Fiscal Year 2015-2016 The Department's budgeted FTE continued 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 most likely increase this fiscal year; however, CIS has not released the estimated increase.

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. There are claims that are not covered by insurance; therefore, the County must cover 100% of those expenses. It is imperative that we maintain reserve funds for non-covered expenses and our known pending liabilities, so when the claim is resolved we will have adequate funding to cover the County's additional costs associated with defending the claim.

Below is a summary of our claims.

Unemployment Claims – Reimbursing Employer

| Fiscal Year | Number of Claims | Total Cost |
|--------------------|-------------------------|-------------------|
| 2012-2013 | 81 | \$246,740 |
| 2013-2014 | 85 | \$147,000 |
| 2014-2015 | 33 | \$ 98,514 |
| 2015-2016* | 20 | \$ 20,965 |

*As of 4th Quarter 2015

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. We continue to see a reduction in our unemployment expenses.

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Workers' Compensation

| Fiscal Year | Number of Claims | Premium | Paid Losses | Non-Dis. Claims | Total |
|--------------------|-------------------------|----------------|--------------------|------------------------|--------------|
| 2012-2013 | 30 | \$ 289,651 | \$ 80,428 | \$17,309 | \$ 387,388 |
| 2013-2014 | 20 | \$ 266,557 | \$ 13,303 | \$ 5,067 | \$ 272,924 |
| 2014-2015 | 30 | \$ 335,974 | \$246,012 | \$ 13,763 | \$ 595,749 |
| 2015-2016 | 23 | \$ 192,846 | \$ 44,504 | \$ 5,396 | \$ 242,746 |

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 |
|--------------------|---------------------|--------------------|----------------------|--------------------|-----------------------|-----------------------|
| 2012-2013 | 12 | 1 | 11 | \$107,062 | \$ 67,850 | \$ 174,912 |
| 2013-2014 | 15 | 2 | 13 | \$ 4,980 | \$ 6,000 | \$ 10,980 |
| 2014-2015 | 17 | 13 | 4 | \$ 54,435 | \$673,665 | \$ 728,100 |
| 2015-2016* | 6 | 4 | 2 | \$ 40,896 | \$307,104 | \$ 348,000 |

*As of January 2016

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 14 claims per year; up from our previous average of 13 claims per year.

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Liability Claims – Self-insured

| Fiscal Year | Number of Claims | County Paid CIS Retro-Liability | County Uninsured | Total |
|--------------------|-------------------------|----------------------------------------|-------------------------|--------------|
| 2012-2013 | 9 | \$ 0 | \$ 179,236 | \$ 179,236 |
| 2013-2014 | 14 | \$ 0 | \$ 30,729 | \$ 30,729 |
| 2014-2015 | 15 | \$ 0 | \$ 15,059 | \$ 15,059 |
| 2015-2016* | 9 | \$ 0 | \$ 4,557 | \$ 4,557 |

* As of January 2016

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, the amount of the claims do not exceed our deductible, or there is an associated deductible cost. 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
2016-2017 Budget Financial Presentation
1515 Human Resources

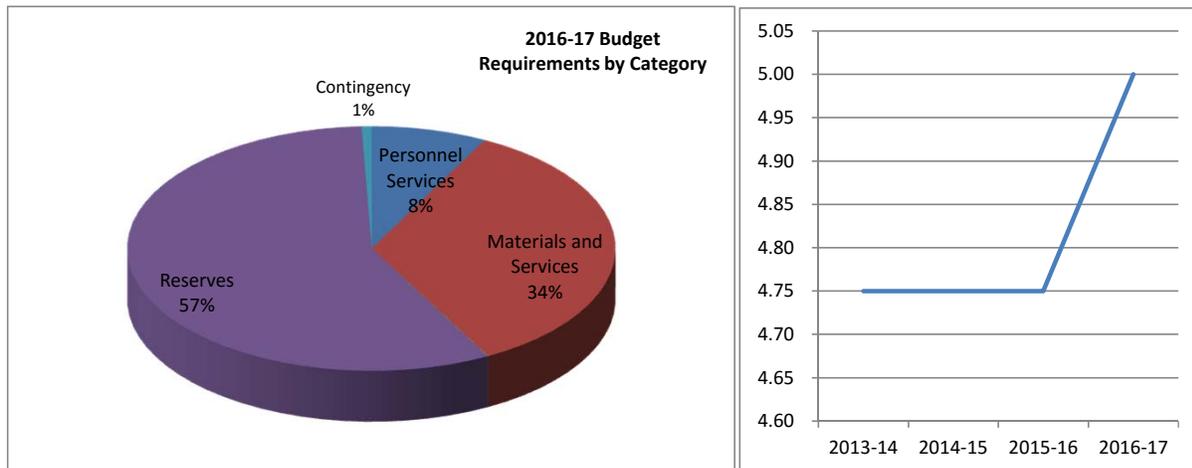
| | 2013-14 Actual | 2014-15 Actual | 2015-16 Budget | 2016-17 Budget |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Requirements by Budgetary Category | | | | |
| Personnel Services | 322,129 | 332,740 | 373,076 | 386,070 |
| Materials and Services | 1,246,740 | 1,348,118 | 1,814,683 | 1,739,311 |
| Subtotal Current Expenditures | 1,568,869 | 1,680,858 | 2,187,759 | 2,125,381 |
| Interfund Transfers | 1,000 | 1,000 | 1,000 | 1,000 |
| Reserves | - | - | 3,261,336 | 2,885,584 |
| Contingency | - | - | 300,000 | 33,893 |
| Unappropriated Fund Balance | 3,353,452 | 3,965,060 | - | - |
| Subtotal Noncurrent Expenditures | 3,354,452 | 3,966,060 | 3,562,336 | 2,920,477 |
| Total Requirements by Budgetary Category | 4,923,321 | 5,646,918 | 5,750,095 | 5,045,858 |

| Requirements by Fund | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|
| Internal Services (6000) | 361,273 | 390,246 | 429,056 | 426,533 |
| Risk Management (6030) | 4,562,048 | 5,256,672 | 5,321,039 | 4,619,325 |
| Total Requirements by Fund | 4,923,321 | 5,646,918 | 5,750,095 | 5,045,858 |

| Resources by Budgetary Category | | | | |
|----------------------------------------------|------------------|------------------|------------------|------------------|
| Charges for Services | 2,035,601 | 1,895,804 | 1,765,703 | 1,536,611 |
| Investment Earnings | 10,332 | 9,492 | 8,000 | - |
| Interfund Transfers | 354,235 | 386,368 | 423,056 | 424,033 |
| Miscellaneous | 122 | 1,802 | - | - |
| Beginning Fund Balance | 2,523,031 | 3,353,452 | 3,553,336 | 3,085,214 |
| Total Resources by Budgetary Category | 4,923,321 | 5,646,918 | 5,750,095 | 5,045,858 |

| | | | | |
|---------------------------------------|------|------|------|------|
| Full-Time Employee Equivalents | 4.75 | 4.75 | 4.75 | 5.00 |
|---------------------------------------|------|------|------|------|

| Mandate | Total Cost | Personnel Services | FTE |
|-----------------------|-------------------|---------------------------|-------------|
| Human Resources | 426,533 | 257,453 | 3.25 |
| Risk Management | 4,619,325 | 128,617 | 1.75 |
| Total Mandates | 5,045,858 | 386,070 | 5.00 |



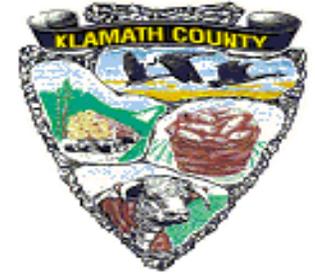
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General Ledger

Budget Analysis

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 Fiscal Year: 2017



| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| | | | | 6000 | Internal Services | | | | | |
| | | | | 1515 | Human Resources & Risk Mgt | | | | | |
| | | | | R30 | Charges for Service | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 1516-1500-4300 | Charges for Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6,896.26 | 18.50 | 0.00 | 0.00 | 1516-1500-4301 | Copies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20.00 | 0.00 | 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 |
| 6,916.26 | 18.50 | 0.00 | 0.00 | | Charges for Service Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | R31 | Interdepartmental Charges | | | | | |
| 0.00 | 2,057.10 | 6,000.00 | 0.00 | 1516-1500-4398 | Fees - Internal | 0.00 | 6,000.00 | 2,500.00 | 0.00 | 0.00 |
| 0.00 | 2,057.10 | 6,000.00 | 0.00 | | Interdepartmental Charges Totals: | 0.00 | 6,000.00 | 2,500.00 | 0.00 | 0.00 |
| | | | | R40 | Other Local Revenue | | | | | |
| 121.99 | 1,802.25 | 0.00 | 0.00 | 1516-1500-4400 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 121.99 | 1,802.25 | 0.00 | 0.00 | | Other Local Revenue Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | R70 | Interfund Transfers | | | | | |
| 354,235.29 | 386,368.58 | 423,056.00 | 0.00 | 1516-1500-4901 | Trans - Internal Serv Non Dept | 0.00 | 423,056.00 | 424,033.00 | 0.00 | 0.00 |
| 354,235.29 | 386,368.58 | 423,056.00 | 0.00 | | Interfund Transfers Totals: | 0.00 | 423,056.00 | 424,033.00 | 0.00 | 0.00 |
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | REVENUES TOTALS: | 0.00 | 429,056.00 | 426,533.00 | 0.00 | 0.00 |
| | | | | E10 | Personnel Services | | | | | |
| 173,975.29 | 176,477.72 | 185,968.00 | 0.00 | 1516-1500-5000 | Salaries and Wages | 3.25 | 169,700.00 | 169,700.00 | 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 |
| 12,618.70 | 12,668.60 | 14,227.00 | 0.00 | 1516-1500-5110 | FICA | 0.00 | 12,982.00 | 12,982.00 | 0.00 | 0.00 |
| 92.13 | 96.65 | 112.00 | 0.00 | 1516-1500-5120 | Workmans Compensation Tax | 0.00 | 112.00 | 112.00 | 0.00 | 0.00 |
| 25,375.35 | 25,364.99 | 38,850.00 | 0.00 | 1516-1500-5130 | Medical Insurance | 0.00 | 39,195.00 | 39,195.00 | 0.00 | 0.00 |

| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-------------------------------|------|-------------------|------------------|------------------|-----------------|
| 0.00 | 3,335.42 | 0.00 | 0.00 | 1516-1500-5131 | VEBA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 135.63 | 129.33 | 94.00 | 0.00 | 1516-1500-5133 | Life Insurance | 0.00 | 80.00 | 80.00 | 0.00 | 0.00 |
| 68.85 | 122.61 | 640.00 | 0.00 | 1516-1500-5134 | Short Term Disability | 0.00 | 595.00 | 595.00 | 0.00 | 0.00 |
| 27,531.42 | 29,640.22 | 31,615.00 | 0.00 | 1516-1500-5140 | Retirement - General | 0.00 | 28,849.00 | 28,849.00 | 0.00 | 0.00 |
| 4,001.47 | 3,088.32 | 3,254.00 | 0.00 | 1516-1500-5156 | Unemployment Compensation | 0.00 | 2,546.00 | 2,546.00 | 0.00 | 0.00 |
| 4,068.58 | 3,366.15 | 3,720.00 | 0.00 | 1516-1500-5157 | Workmans Compensation | 0.00 | 3,394.00 | 3,394.00 | 0.00 | 0.00 |
| 247,867.42 | 254,290.01 | 278,480.00 | 0.00 | | Personnel Services Totals: | 3.25 | 257,453.00 | 257,453.00 | 0.00 | 0.00 |
| | | | | E20 | Material and Services | | | | | |
| 16,686.00 | 11,584.50 | 17,000.00 | 0.00 | 1516-1500-6200 | Contract Services | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 |
| 2,178.50 | 1,876.00 | 11,000.00 | 0.00 | 1516-1500-6201 | Consultant Services | 0.00 | 11,000.00 | 11,000.00 | 0.00 | 0.00 |
| 21,549.14 | 65,546.51 | 48,000.00 | 0.00 | 1516-1500-6202 | Legal Fees | 0.00 | 54,000.00 | 56,500.00 | 0.00 | 0.00 |
| 0.00 | 114.00 | 0.00 | 0.00 | 1516-1500-6205 | Shredding Services | 0.00 | 150.00 | 150.00 | 0.00 | 0.00 |
| 3,533.00 | 2,672.00 | 7,000.00 | 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 |
| 581.00 | 380.00 | 950.00 | 0.00 | 1516-1500-6310 | Dues & Fees | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 |
| 21,325.12 | 18,138.44 | 20,000.00 | 0.00 | 1516-1500-6320 | Recruitment | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 0.00 |
| 537.56 | 117.59 | 700.00 | 0.00 | 1516-1500-6321 | Employee Incentive Program | 0.00 | 700.00 | 700.00 | 0.00 | 0.00 |
| 946.58 | 0.00 | 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 |
| 1,749.58 | 150.00 | 0.00 | 0.00 | 1516-1500-6600 | Supplies - Office | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 630.47 | 462.63 | 1,000.00 | 0.00 | 1516-1500-6601 | Supplies - Other | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 |
| 703.77 | 605.27 | 800.00 | 0.00 | 1516-1500-6602 | Copier Maint & Supplies | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 |
| 406.24 | 0.00 | 0.00 | 0.00 | 1516-1500-6603 | Postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,150.00 | 1,250.00 | 2,256.00 | 0.00 | 1516-1500-6604 | Publications & Periodicals | 0.00 | 2,604.00 | 2,604.00 | 0.00 | 0.00 |
| 3,704.82 | 0.00 | 0.00 | 0.00 | 1516-1500-6605 | Printing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1516-1500-6700 | Travel & Training | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 |
| 348.00 | 295.01 | 2,000.00 | 0.00 | 1516-1500-6701 | Mgmt Travel & Training | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,637.34 | 1,866.27 | 2,200.00 | 0.00 | 1516-1500-6755 | Telephone | 0.00 | 2,200.00 | 2,200.00 | 0.00 | 0.00 |
| 77,667.12 | 105,058.22 | 112,906.00 | 0.00 | | Material and Services Totals: | 0.00 | 128,154.00 | 130,654.00 | 0.00 | 0.00 |
| | | | | E21 | Interdepartmental Charges | | | | | |

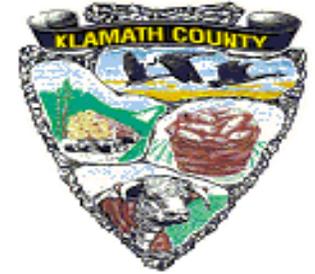
| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|--------|-------------------|------------------|------------------|-----------------|
| 20,184.00 | 12,110.00 | 17,241.00 | 0.00 | 1516-1500-6990 | Internal Services | 0.00 | 17,883.00 | 19,260.00 | 0.00 | 0.00 |
| 8,869.00 | 9,562.00 | 9,447.00 | 0.00 | 1516-1500-6991 | Facility Services | 0.00 | 9,487.00 | 9,487.00 | 0.00 | 0.00 |
| 2,625.00 | 1,870.00 | 2,352.00 | 0.00 | 1516-1500-6992 | Steering Comm Hardware Chg | 0.00 | 1,985.00 | 1,985.00 | 0.00 | 0.00 |
| 1,830.00 | 1,812.00 | 2,375.00 | 0.00 | 1516-1500-6993 | Steering Comm User Chg | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 |
| 777.00 | 822.00 | 760.00 | 0.00 | 1516-1500-6994 | Risk Management | 0.00 | 706.00 | 306.00 | 0.00 | 0.00 |
| 1,454.00 | 1,540.00 | 1,495.00 | 0.00 | 1516-1500-6995 | Insurance Liability | 0.00 | 1,388.00 | 1,388.00 | 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 | 2,701.99 | 3,000.00 | 0.00 | 1516-1500-6999 | Office Supplies - Internal | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00 |
| 0.00 | 427.80 | 900.00 | 0.00 | 1516-1500-6999 | Postage - Internal | 0.00 | 900.00 | 900.00 | 0.00 | 0.00 |
| 0.00 | 52.41 | 100.00 | 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 | 6,000.00 | 0.00 | 0.00 | 0.00 |
| 35,739.00 | 30,898.20 | 37,670.00 | 0.00 | | Interdepartmental Charges Totals: | 0.00 | 43,449.00 | 38,426.00 | 0.00 | 0.00 |
| 0.00 | 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 |
| 0.00 | 0.00 | 0.00 | 0.00 | | Interfund Transfers Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | EXPENDITURES TOTALS: | 3.25 | 429,056.00 | 426,533.00 | 0.00 | 0.00 |
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | DEPARTMENT REVENUES | 0.00 | 429,056.00 | 426,533.00 | 0.00 | 0.00 |
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | DEPARTMENT EXPENSES | 3.25 | 429,056.00 | 426,533.00 | 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 |
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | FUND REVENUES | 0.00 | 429,056.00 | 426,533.00 | 0.00 | 0.00 |
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | FUND EXPENSES | 3.25 | 429,056.00 | 426,533.00 | 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 |

| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|---------|-----------------|--------|-------------------|------------------|------------------|-----------------|
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | REPORT REVENUES | 0.00 | 429,056.00 | 426,533.00 | 0.00 | 0.00 |
| 361,273.54 | 390,246.43 | 429,056.00 | 0.00 | | REPORT EXPENSES | 3.25 | 429,056.00 | 426,533.00 | 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

User: jlink
 Printed: 03/22/2016 - 11:29AM
 Fiscal Year: 2017



| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| | | | | 6030 | Risk Management | | | | | |
| | | | | 1515 | Human Resources & Risk Mgt | | | | | |
| | | | | R30 | Charges for Service | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 1517-1500-4300 | Charges for Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1517-1500-4304 | Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110,981.91 | 142,257.63 | 0.00 | 0.00 | 1517-1500-4306 | Settlements - Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110,981.91 | 142,257.63 | 0.00 | 0.00 | | Charges for Service Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | R31 | Interdepartmental Charges | | | | | |
| 352,999.00 | 353,000.00 | 352,999.00 | 0.00 | 1517-1500-4394 | Risk Management Charges | 0.00 | 353,004.00 | 153,004.00 | 0.00 | 0.00 |
| 660,999.00 | 661,000.00 | 694,001.00 | 0.00 | 1517-1500-4395 | Revenues - Liability Insurance | 0.00 | 694,001.00 | 694,001.00 | 0.00 | 0.00 |
| 401,318.77 | 310,912.17 | 327,543.00 | 0.00 | 1517-1500-4396 | Revenues - Unemployment | 0.00 | 287,832.00 | 289,773.00 | 0.00 | 0.00 |
| 502,386.16 | 426,558.68 | 385,160.00 | 0.00 | 1517-1500-4397 | Revenues - Workers Comp | 0.00 | 388,954.00 | 397,333.00 | 0.00 | 0.00 |
| 1,917,702.93 | 1,751,470.85 | 1,759,703.00 | 0.00 | | Interdepartmental Charges Totals: | 0.00 | 1,723,791.00 | 1,534,111.00 | 0.00 | 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 |
| 0.00 | 0.00 | 0.00 | 0.00 | | Other Local Revenue Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | R41 | Interest | | | | | |
| 10,332.40 | 9,491.64 | 8,000.00 | 0.00 | 1517-1500-4495 | Investments - Interest On | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10,332.40 | 9,491.64 | 8,000.00 | 0.00 | | Interest Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| 0.00 | 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 |

| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|----------------|--------------------------------|------|-------------------|------------------|------------------|-----------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 1517-1500-4917 | Trans - Facility Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 |
| 0.00 | 0.00 | 0.00 | 0.00 | | Interfund Transfers Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | R90 | Fund Balances | | | | | |
| 2,523,031.32 | 3,353,452.15 | 3,553,336.00 | 0.00 | 1517-1500-4995 | Beginning Fund Balance | 0.00 | 3,085,214.00 | 3,085,214.00 | 0.00 | 0.00 |
| 2,523,031.32 | 3,353,452.15 | 3,553,336.00 | 0.00 | | Fund Balances Totals: | 0.00 | 3,085,214.00 | 3,085,214.00 | 0.00 | 0.00 |
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | REVENUES TOTALS: | 0.00 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| | | | | E10 | Personnel Services | | | | | |
| 55,839.99 | 52,388.63 | 60,433.00 | 0.00 | 1517-1500-5000 | Salaries and Wages | 1.75 | 83,571.00 | 83,570.00 | 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 |
| 4,269.89 | 3,908.22 | 4,623.00 | 0.00 | 1517-1500-5110 | FICA | 0.00 | 6,394.00 | 6,393.00 | 0.00 | 0.00 |
| 46.83 | 42.97 | 52.00 | 0.00 | 1517-1500-5120 | Workmans Compensation Tax | 0.00 | 60.00 | 60.00 | 0.00 | 0.00 |
| 2,774.95 | 9,060.41 | 16,650.00 | 0.00 | 1517-1500-5130 | Medical Insurance | 0.00 | 21,105.00 | 21,105.00 | 0.00 | 0.00 |
| 0.00 | 2,110.42 | 0.00 | 0.00 | 1517-1500-5131 | VEBA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28.71 | 30.48 | 22.00 | 0.00 | 1517-1500-5133 | Life Insurance | 0.00 | 36.00 | 36.00 | 0.00 | 0.00 |

| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-------------------------------|------|-------------------|------------------|------------------|-----------------|
| 28.05 | 55.04 | 275.00 | 0.00 | 1517-1500-5134 | Short Term Disability | 0.00 | 321.00 | 321.00 | 0.00 | 0.00 |
| 8,559.68 | 8,796.86 | 10,274.00 | 0.00 | 1517-1500-5140 | Retirement - General | 0.00 | 14,207.00 | 14,207.00 | 0.00 | 0.00 |
| 1,284.26 | 916.77 | 1,058.00 | 0.00 | 1517-1500-5156 | Unemployment Compensation | 0.00 | 1,254.00 | 1,254.00 | 0.00 | 0.00 |
| 1,429.56 | 1,140.28 | 1,209.00 | 0.00 | 1517-1500-5157 | Workmans Compensation | 0.00 | 1,672.00 | 1,671.00 | 0.00 | 0.00 |
| 74,261.92 | 78,450.08 | 94,596.00 | 0.00 | | Personnel Services Totals: | 1.75 | 128,620.00 | 128,617.00 | 0.00 | 0.00 |
| | | | | E20 | Material and Services | | | | | |
| 0.00 | (883.00) | 0.00 | 0.00 | 1517-1500-6100 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30,729.04 | 14,523.74 | 175,168.00 | 0.00 | 1517-1500-6110 | Claims - Self Insured | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00 |
| 539,253.41 | 608,382.74 | 694,000.00 | 0.00 | 1517-1500-6115 | Claims - General Liability | 0.00 | 694,000.00 | 694,000.00 | 0.00 | 0.00 |
| 269,995.45 | 98,513.86 | 327,543.00 | 0.00 | 1517-1500-6116 | Claims - Unemployment | 0.00 | 287,832.00 | 289,773.00 | 0.00 | 0.00 |
| 215,029.55 | 426,669.45 | 385,160.00 | 0.00 | 1517-1500-6117 | Claims - Workers Compensation | 0.00 | 388,954.00 | 397,333.00 | 0.00 | 0.00 |
| 589.97 | 584.76 | 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 |
| 0.00 | 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 |
| 4,433.52 | 6,071.81 | 7,800.00 | 0.00 | 1517-1500-6230 | Safe & Secure IMPS | 0.00 | 7,800.00 | 7,800.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 1,000.00 | 0.00 | 1517-1500-6242 | Trial Prep & Spec Investigat | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 450.00 | 505.00 | 600.00 | 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 | 57.36 | 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 | 100.00 | 0.00 | 1517-1500-6333 | Vehicle Fuel | 0.00 | 0.00 | 0.00 | 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 |
| 0.00 | 0.00 | 150.00 | 0.00 | 1517-1500-6535 | Equipment Maint & Repair | 0.00 | 150.00 | 150.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 150.00 | 0.00 | 1517-1500-6536 | Vehicle Maint & Repair | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1517-1500-6538 | Building Maint & Repair | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 81.73 | 0.00 | 0.00 | 0.00 | 1517-1500-6600 | Supplies - Office | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 58.00 | 54.82 | 530.00 | 0.00 | 1517-1500-6601 | Supplies - Other | 0.00 | 500.00 | 500.00 | 0.00 | 0.00 |
| 166.58 | 0.00 | 0.00 | 0.00 | 1517-1500-6603 | Postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 94.56 | 0.00 | 1,000.00 | 0.00 | 1517-1500-6604 | Publications & Periodicals | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 |

| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 493.02 | 0.00 | 0.00 | 0.00 | 1517-1500-6605 | Printing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25,989.26 | 15,919.38 | 30,000.00 | 0.00 | 1517-1500-6611 | Regulatory Comp | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 0.00 |
| 2,696.90 | 2,113.78 | 3,000.00 | 0.00 | 1517-1500-6700 | Travel & Training | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 0.00 |
| 760.69 | 384.22 | 2,000.00 | 0.00 | 1517-1500-6701 | Mgmt Travel & Training | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 649.81 | 796.13 | 2,000.00 | 0.00 | 1517-1500-6755 | Telephone | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 |
| 1,091,471.49 | 1,173,694.05 | 1,631,501.00 | 0.00 | | Material and Services Totals: | 0.00 | 1,518,136.00 | 1,528,456.00 | 0.00 | 0.00 |
| | | | | E21 | Interdepartmental Charges | | | | | |
| 30,792.00 | 18,251.00 | 10,163.00 | 0.00 | 1517-1500-6990 | Internal Services | 0.00 | 13,098.00 | 14,288.00 | 0.00 | 0.00 |
| 2,735.00 | 2,949.00 | 2,914.00 | 0.00 | 1517-1500-6991 | Facility Services | 0.00 | 2,926.00 | 2,926.00 | 0.00 | 0.00 |
| 375.00 | 748.00 | 784.00 | 0.00 | 1517-1500-6992 | Steering Comm Hardware Chg | 0.00 | 397.00 | 397.00 | 0.00 | 0.00 |
| 305.00 | 453.00 | 475.00 | 0.00 | 1517-1500-6993 | Steering Comm User Chg | 0.00 | 500.00 | 500.00 | 0.00 | 0.00 |
| 2,665.00 | 5,274.00 | 5,519.00 | 0.00 | 1517-1500-6994 | Risk Management | 0.00 | 8,966.00 | 3,886.00 | 0.00 | 0.00 |
| 4,991.00 | 9,875.00 | 10,851.00 | 0.00 | 1517-1500-6995 | Insurance Liability | 0.00 | 17,628.00 | 17,628.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1517-1500-6998 | Fees - Internal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 136.40 | 600.00 | 0.00 | 1517-1500-6999 | Office Supplies - Internal | 0.00 | 600.00 | 600.00 | 0.00 | 0.00 |
| 0.00 | 16.91 | 300.00 | 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 | 250.00 | 250.00 | 0.00 | 0.00 |
| 0.00 | 765.12 | 1,000.00 | 0.00 | 1517-1500-6999 | Printing - Internal | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1517-1500-6999 | Claims - Internal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41,863.00 | 38,468.43 | 32,606.00 | 0.00 | | Interdepartmental Charges Totals: | 0.00 | 45,665.00 | 41,775.00 | 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 | 300,000.00 | 0.00 | 1517-1500-9800 | Operating Contingency | 0.00 | 30,000.00 | 33,893.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 300,000.00 | 0.00 | | Contingencies Totals: | 0.00 | 30,000.00 | 33,893.00 | 0.00 | 0.00 |

| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|-----------------------|------------------------------------------------------------|--------|-------------------|------------------|------------------|-----------------|
| 0.00 | 0.00 | 3,261,336.00 | 0.00 | E81 1517-1500-9900 | Fund Balance & Reserves Reserve Future Expenditures | 0.00 | 3,085,584.00 | 2,885,584.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 3,261,336.00 | 0.00 | | Fund Balance & Reserves Totals: | 0.00 | 3,085,584.00 | 2,885,584.00 | 0.00 | 0.00 |
| 3,353,452.15 | 3,965,059.71 | 0.00 | 0.00 | E90 1517-1500-9990 | Unappropriated Fund Balance Unappropriated Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3,353,452.15 | 3,965,059.71 | 0.00 | 0.00 | | Unappropriated Fund Balance Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | EXPENDITURES TOTALS: | 1.75 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | DEPARTMENT REVENUES | 0.00 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | DEPARTMENT EXPENSES | 1.75 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | | Human Resources & Risk Mgt Tota | (1.75) | 0.00 | 0.00 | 0.00 | 0.00 |
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | FUND REVENUES | 0.00 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | FUND EXPENSES | 1.75 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | | Risk Management Totals: | (1.75) | 0.00 | 0.00 | 0.00 | 0.00 |

| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated | Account | Description | FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|----------------|----------------|-----------------|-------------------|---------|-----------------|--------|-------------------|------------------|------------------|-----------------|
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | REPORT REVENUES | 0.00 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| 4,562,048.56 | 5,256,672.27 | 5,321,039.00 | 0.00 | | REPORT EXPENSES | 1.75 | 4,809,005.00 | 4,619,325.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | | REPORT TOTALS: | (1.75) | 0.00 | 0.00 | 0.00 | 0.00 |