

Department: Human Resources & Risk Management

FY 2014 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. In Fiscal Year 2012-13 Risk Management combined the Contracting Specialist and Risk Manager positions as many of the responsibilities they hold are associated to limiting risk exposure. This in turn should limit future liability to the County and ultimately to the taxpayers.

Successes and Challenges:

Challenges

There are challenges we continue to work through; most evolve around our limited funding 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 will also need to work on adopting and

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implementing an Occupational Health and Safety Loss Prevention Program. The greatest challenge for Human Resources will be learning about the upcoming regulations of the Affordable Health Care Act and how it will impact our employees' health insurance. There are a series of changes that will become effective now through 2016.

Another challenge continues to be the ability to provide all of the required trainings related to Risk Management and Human Resources. The County continues to take advantage of our insurance company's City County Insurance Services (CIS) on-line training service that is provided at no cost to the county. CIS recognized our County as the largest user of the on-line training service, which resulted in an additional discount on our insurance premium. 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 continue to work with departments processing changes in their employees' job descriptions and evaluating the need for staffing changes.

On December 18, 2012 the County's new OSHA compliant Safety Manual was adopted. Recognizing the shift to electronic recordkeeping, on January 22, 2013, the Identity Theft Prevention Program was adopted and additional Cyber Liability Insurance coverage was purchased.

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 2009-2010 On June 1, 2009 the payroll functions were added to the Human Resources Department, which included the transfer of the Payroll Manager and the associated expenses to our department. In fiscal year 2009-2010 the Payroll Manager and associated expenses were budgeted in the Finance Department and those funds were not transferred to the Human Resources Department. Our budgeted FTE was 4.75; however, our FTE expenditure was 5.75.

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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.

Significant Changes:

In this fiscal year we are maintaining a status quo. Departments will not see an increase in contributions to Human Resources. One significant change in the Human Resources Department is the transfer of the Payroll Manager back to the Finance Department. 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. The County's General Liability insurance will increase at a minimum of 15% this fiscal year. With budget adjustments implemented this will decrease the 2014 requested budget by \$12,242.

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. Last year we discontinued the retro-liability plan for our General Liability Insurance; however, 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.

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Unemployment Claims – Reimbursing Employer

Fiscal Year	Number of Claims	Total Cost
2009-2010	81	\$222,907
2010-2011	108	\$346,963
2011-2012	121	\$368,089
2012-2013*	81	\$185,245

*As of 4th Quarter 2012

During Fiscal Years 2009-10 and 2010-11, 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

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
2009-2010	32	\$ 484,293	\$ 202,071	\$ 13,709	\$ 700,073
2010-2011	37	\$ 367,652	\$ 133,132	\$ 16,923	\$ 517,707
2011-2012	33	\$ 334,135	\$ 202,280	\$ 12,365	\$ 548,780
2012-2013	22	\$ 209,886	\$ 39,954	\$ 8,625	\$ 258,465

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.

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General Liability

Fiscal Year	Total Claims	Open Claims	Closed Claims	Claims Cost	Total Reserves	Total Incurred
2009-2010	16	0	16	\$ 29,110	\$ 0	\$ 29,110
2010-2011	42	17	25	\$ 113,233	\$ 54,831	\$ 168,064
2011-2012	14	4	10	\$ 17,031	\$ 37,062	\$ 54,093
2012-2013	5	1	4	\$ 0	\$ 5,000	\$ 5,000

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

Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2009-2010	10	\$ 40,832	\$ 12,916	\$ 53,748
2010-2011	14	\$ 29,842	\$ 204,943	\$ 234,785
2011-2012	10	\$ 180,442	\$ 126,832	\$ 307,274
2012-2013*	5	\$ 0	\$ 24,684	\$ 24,684

* As of March 2013

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
2013-2014 Budget Financial Presentation
102 Human Resources

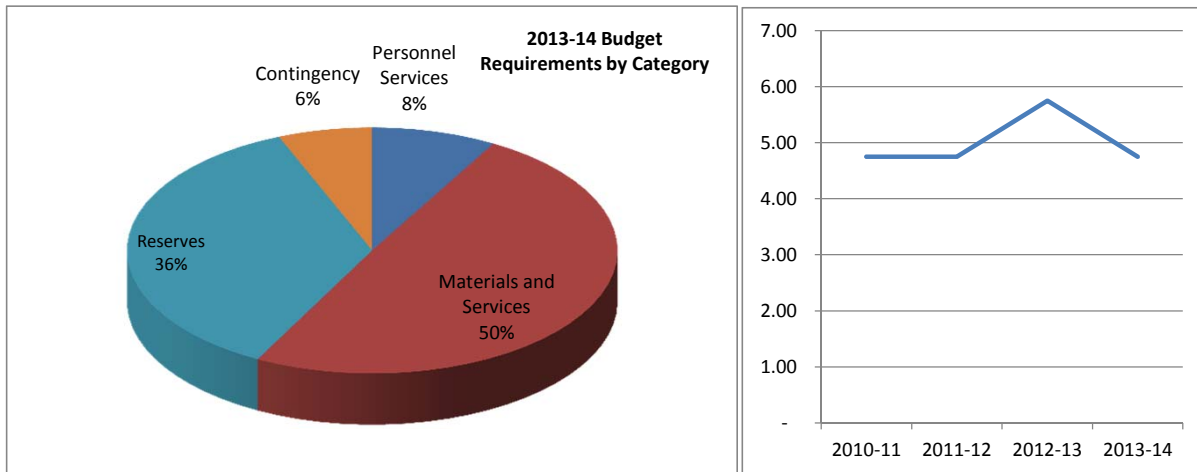
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	272,009	316,696	384,383	342,868
Materials and Services	1,897,167	1,742,832	2,034,717	2,059,076
Capital Outlay	86,337	28,935	-	-
Interfund Transfers	58,790	3,211	2,000	1,000
Subtotal Current Expenditures	2,314,302	2,091,674	2,421,100	2,402,944
Reserves	-	-	1,500,000	1,500,000
Contingency	-	-	300,000	258,886
Unappropriated Fund Balance	1,467,428	1,794,041	-	-
Subtotal Noncurrent Expenditures	1,467,428	1,794,041	1,800,000	1,758,886
Total Requirements by Budgetary Category	3,781,730	3,885,715	4,221,100	4,161,830

Requirements by Fund				
Internal Services (150)	429,685	419,043	476,084	429,056
Risk Management (640)	3,352,045	3,466,672	3,745,016	3,732,774
Total Requirements by Fund	3,781,730	3,885,715	4,221,100	4,161,830

Resources by Budgetary Category				
Charges for Services	1,919,071	2,006,574	1,928,064	1,929,774
Investment Earnings	11,029	7,786	-	9,000
Interfund Transfers	412,904	399,613	493,036	423,056
Miscellaneous	11,057	4,314	-	-
Beginning Fund Balance	1,427,670	1,467,428	1,800,000	1,800,000
Total Resources by Budgetary Category	3,781,730	3,885,715	4,221,100	4,161,830

Full-Time Employee Equivalents	4.75	4.75	5.75	4.75
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Mandate	Total Cost	Personnel Services	FTE
Human Resources	429,056	255,917	3.25
Risk Management	3,732,774	86,951	1.50
Total Mandates	4,161,830	342,868	4.75



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	\$0.00	\$13,267.44	\$305.15	\$822.58	\$192.38	\$305.15	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,122.79	\$21,703.36
Human Resources/ Risk Management	Human Resource Dir./Risk	15015110260165	1.0000	Non-union	DF13	7	\$900.00	\$80,276.40	\$1,846.36	\$4,977.14	\$1,164.01	\$1,846.36	\$34.45	\$9,300.00	\$86.04	\$20.40	\$12,844.22	\$112,395.38
Human Resources/ Risk Management	Human Resources Manager	15015110260166	1.0000	Non-Union	UF27	4	\$0.00	\$57,674.53	\$1,326.51	\$3,575.82	\$836.28	\$1,326.51	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,227.92	\$83,343.32
Human Resources/ Risk Management	Human Resources Specialist	15015110260193	0.7500	Non-Union	UH15	4	\$0.00	\$24,505.32	\$563.62	\$1,519.33	\$355.33	\$563.62	\$25.84	\$6,975.00	\$20.88	\$20.40	\$3,920.85	\$38,470.19
			3.2500				\$900.00	\$175,723.69	\$4,041.64	\$10,894.87	\$2,547.99	\$4,041.64	\$111.97	\$30,225.00	\$138.24	\$71.40	\$28,115.79	\$255,912.24
Human Resources/ Risk Management	Human Resources Asst.	64077060198	0.5000	Non-Union	UH13	1	\$0.00	\$13,267.44	\$305.15	\$822.58	\$192.38	\$305.15	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,122.79	\$21,703.36
Human Resources/ Risk Management	Contracting & Risk Manager	64077060191	1.0000	Non-Union	UH23	2	\$0.00	\$43,562.40	\$1,001.94	\$2,700.87	\$631.65	\$1,001.94	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,969.98	\$65,244.51
			1.5000				\$0.00	\$56,829.84	\$1,307.09	\$3,523.45	\$824.03	\$1,307.09	\$51.68	\$13,950.00	\$31.32	\$30.60	\$9,092.77	\$86,947.87

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
<u>Revenues</u>							
CS - Charges for Service							
34250	Revenues - Copy	5,724.20	9,958.68	6,000.00	6,000.00	0.00	-100%
36540	Refunds	0.00	9,156.95	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$5,724.20	\$19,115.63	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	11,056.72	313.84	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$11,056.72	\$313.84	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	412,904.23	399,613.10	470,084.00	423,056.00	(47,028.00)	-10%
Account Classification Total: TI - Interfund Transfers		\$412,904.23	\$399,613.10	\$470,084.00	\$423,056.00	(\$47,028.00)	-10%
Sub Department Total: 102 - Human Resources		\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
<u>Expenditures</u>							
PS - Personnel Services							
60165	HR Risk Management Director	68,486.50	72,726.54	77,149.00	79,377.00	2,228.00	3%
60166	HR Manager	25,368.00	52,031.54	54,381.00	57,675.00	3,294.00	6%
60193	HR Specialist	10,755.98	22,233.73	22,901.00	24,506.00	1,605.00	7%
60198	Human Resources Assistant	20,460.30	14,845.83	13,342.00	13,268.00	(74.00)	-1%
60575	Management Assistant	24,678.75	0.00	0.00	0.00	0.00	N/A
61557	Payroll Manager	48,065.77	49,068.02	49,975.00	0.00	(49,975.00)	-100%
61600	Office Assistant II	8,008.88	0.00	0.00	0.00	0.00	N/A
63930	FICA	14,495.58	15,387.26	16,726.00	13,443.00	(3,283.00)	-20%
63940	Workmans Compensation Tax	87.57	109.65	160.00	112.00	(48.00)	-30%
63941	Workmans Compensation	0.00	1,501.16	5,029.00	4,042.00	(987.00)	-20%
63950	Medical Insurance	24,975.00	27,336.70	34,425.00	30,225.00	(4,200.00)	-12%
63951	Life Insurance	202.77	165.33	159.00	139.00	(20.00)	-13%
63952	Short Term Disability	105.26	95.20	92.00	72.00	(20.00)	-22%
63960	Retirement - General	20,537.77	21,229.75	24,051.00	28,116.00	4,065.00	17%

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Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
63980	Unemployment Compensation	4,881.00	4,895.27	5,029.00	4,042.00	(987.00)	-20%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$272,009.13	\$282,525.98	\$304,319.00	\$255,917.00	(\$48,402.00)	-16%
 MS - Material and Services							
44010	Mgmt Travel & Training	572.43	1,874.50	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	3,641.89	3,980.78	4,000.00	4,000.00	0.00	0%
44110	Supplies - Other	2,251.14	1,251.17	2,300.00	1,900.00	(400.00)	-17%
44200	Dues / Fees	530.00	645.00	700.00	700.00	0.00	0%
44300	Equip Maintenance & Repair	1,054.07	0.00	800.00	800.00	0.00	0%
44350	Recruitment	7,084.38	15,341.66	15,328.00	20,000.00	4,672.00	30%
44500	Consultant Services	28,253.00	4,920.92	30,000.00	20,000.00	(10,000.00)	-33%
44520	Legal Fees	57,452.12	48,104.00	50,000.00	50,000.00	0.00	0%
44640	Telephone	1,217.41	1,399.00	2,200.00	2,200.00	0.00	0%
44700	Postage	739.94	893.34	1,100.00	1,100.00	0.00	0%
44710	Publications / Periodicals	1,278.43	2,225.93	3,500.00	3,500.00	0.00	0%
44730	Printing	3,752.76	6,440.62	5,499.00	7,000.00	1,501.00	27%
45020	Contract Services	17,879.37	20,913.17	20,000.00	13,500.00	(6,500.00)	-33%
45160	Employee Incentive Program	169.08	752.50	700.00	700.00	0.00	0%
46440	Testing/Evaluation	7,979.00	5,966.00	13,000.00	10,000.00	(3,000.00)	-23%
99755	Risk Management	0.00	0.00	685.00	777.00	92.00	13%
99760	Insurance/Liability	774.00	774.00	1,116.00	1,454.00	338.00	30%
99765	Insurance/Workmans Compensation	1,065.00	355.00	0.00	0.00	0.00	N/A
99770	Internal Services	5,499.00	5,499.00	5,499.00	20,184.00	14,685.00	267%
99780	Space Rent	12,282.00	8,669.00	8,798.00	8,869.00	71.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	2,700.00	2,625.00	(75.00)	-3%
99782	Steering Committee User Charge	990.00	1,050.00	840.00	1,830.00	990.00	118%
Account Classification Total: MS - Material and Services		\$156,715.02	\$133,305.59	\$170,765.00	\$173,139.00	\$2,374.00	1%
 IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	422.00	2,672.00	1,000.00	0.00	(1,000.00)	-100%
99783	Trans - Phones	539.00	539.00	0.00	0.00	0.00	N/A

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
<u>Revenues</u>							
CS - Charges for Service							
34115	Fees - Risk Management	0.00	0.00	353,000.00	352,724.00	(276.00)	0%
36040	Revenues - Unemployment	515,587.70	473,543.63	494,888.00	449,245.00	(45,643.00)	-9%
36050	Revenues - Liability Insurance	517,375.00	517,375.00	575,000.00	660,484.00	85,484.00	15%
36060	Revenues - Workers Compensation	688,237.00	717,302.97	499,176.00	461,321.00	(37,855.00)	-8%
36120	Settlements - Insurance	192,146.86	279,236.68	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$1,913,346.56	\$1,987,458.28	\$1,922,064.00	\$1,923,774.00	\$1,710.00	0%
IN - Interest							
39150	Investments - Interest On	11,028.77	7,785.80	0.00	9,000.00	9,000.00	N/A
Account Classification Total: IN - Interest		\$11,028.77	\$7,785.80	\$0.00	\$9,000.00	\$9,000.00	
MI - Miscellaneous							
36100	Miscellaneous	0.00	4,000.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	22,952.00	0.00	(22,952.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$22,952.00	\$0.00	(\$22,952.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,427,669.66	1,467,428.39	1,800,000.00	1,800,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,427,669.66	\$1,467,428.39	\$1,800,000.00	\$1,800,000.00	\$0.00	0%
Department Total: 770 - Risk Management		\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%

Expenditures

PS - Personnel Services

60191	Safety & Risk Manager	0.00	18,108.72	41,664.00	43,563.00	1,899.00	5%
60198	Human Resources Assistant	0.00	9,468.92	13,342.00	13,268.00	(74.00)	-1%
63930	FICA	0.00	2,062.91	4,208.00	4,348.00	140.00	3%
63940	Workmans Compensation Tax	0.00	19.28	56.00	52.00	(4.00)	-7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
63941	Workmans Compensation	0.00	145.52	1,265.00	1,307.00	42.00	3%
63950	Medical Insurance	0.00	2,829.50	12,150.00	13,950.00	1,800.00	15%
63951	Life Insurance	0.00	8.86	32.00	32.00	0.00	0%
63952	Short Term Disability	0.00	8.50	31.00	31.00	0.00	0%
63960	Retirement - General	0.00	1,231.90	6,051.00	9,093.00	3,042.00	50%
63980	Unemployment Compensation	0.00	286.00	1,265.00	1,307.00	42.00	3%
Account Classification Total: PS - Personnel Services		\$0.00	\$34,170.11	\$80,064.00	\$86,951.00	\$6,887.00	9%

MS - Material and Services

44010	Mgmt Travel & Training	457.15	1,278.64	1,500.00	2,000.00	500.00	33%
44050	Training	1,018.00	368.51	1,500.00	2,500.00	1,000.00	67%
44100	Supplies - Office	479.75	342.39	500.00	600.00	100.00	20%
44110	Supplies - Other	(14.00)	0.00	536.00	530.00	(6.00)	-1%
44200	Dues / Fees	471.00	107.00	400.00	500.00	100.00	25%
44209	Regulatory Comp	10,994.81	11,245.00	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	1,950.00	0.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	130.99	0.00	250.00	250.00	0.00	0%
44460	Trial Prep & Spec Investigation	0.00	227.77	1,000.00	1,000.00	0.00	0%
44640	Telephone	2,086.29	2,097.71	2,000.00	2,000.00	0.00	0%
44700	Postage	2.56	1.35	300.00	300.00	0.00	0%
44710	Publications / Periodicals	195.04	240.08	300.00	1,000.00	700.00	233%
44730	Printing	42.40	123.72	500.00	1,000.00	500.00	100%
45020	Contract Services	51,500.00	0.00	0.00	0.00	0.00	N/A
46361	Claims - WC	0.00	468,796.35	499,176.00	482,396.00	(16,780.00)	-3%
46371	Claims - UI	346,962.66	309,539.96	494,888.00	470,863.00	(24,025.00)	-5%
46375	EE Wellness Program	402.30	0.00	500.00	500.00	0.00	0%
46376	EE Safety Committee	1,522.00	740.93	800.00	800.00	0.00	0%
46377	Safe & Secure IMPS	3,571.95	6,870.49	6,200.00	7,000.00	800.00	13%
46391	Claims - LI	204,943.11	607,169.40	575,000.00	660,485.00	85,485.00	15%
46520	Claims - Self Insured	0.00	126,832.14	166,000.00	179,600.00	13,600.00	8%
46700	Insurance	1,037,870.53	600.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
99755	Risk Management	0.00	0.00	2,471.00	2,665.00	194.00	8%
99760	Insurance/Liability	0.00	0.00	4,025.00	4,991.00	966.00	24%
99770	Internal Services	71,322.00	71,322.00	71,322.00	30,792.00	(40,530.00)	-57%
99780	Space Rent	4,093.00	963.00	2,714.00	2,735.00	21.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	900.00	375.00	(525.00)	-58%
99782	Steering Committee User Charge	0.00	210.00	420.00	305.00	(115.00)	-27%
Account Classification Total: MS - Material and Services		\$1,740,451.54	\$1,609,526.44	\$1,863,952.00	\$1,885,937.00	\$21,985.00	1%
CO - Capital Outlay							
88819	Fire Damage	86,336.54	28,935.35	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$86,336.54	\$28,935.35	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99027	Trans - CDD	50,907.52	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	6,850.00	0.00	1,000.00	1,000.00	0.00	0%
99783	Trans - Phones	71.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$57,828.52	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	300,000.00	258,886.00	(41,114.00)	-14%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$300,000.00	\$258,886.00	(\$41,114.00)	-14%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	1,500,000.00	1,500,000.00	0.00	0%
99981	Unappropriated Fund Balance	1,467,428.39	1,794,040.57	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,467,428.39	\$1,794,040.57	\$1,500,000.00	\$1,500,000.00	\$0.00	0%
Department Total: 770 - Risk Management		\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
Fund Revenue	Total: 640 - Risk Management	\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
Fund Expenditure	Total: 640 - Risk Management	\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%

