

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
 - Assist with Processing and screening applications
 - Reference checks
 - Coordinating 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, employment issues, and implementation of new laws and regulations.

This year we will focus training on diversity and anti-harassment for all employees using the CIS On-line training. Human Resources will continue tracking changes that occur with the Affordable Health Care Act and the impact to our employees' health insurance. The next change to monitor is the "Cadillac Tax" provisions of the ACA. Our office continues to work with departments to prepare for the new proposed Fair Labor Standards Act (FLSA) law and the next steps with Oregon's new minimum wage law.

Despite efforts to reduce our liabilities, our liability claims continue to rise. Our goal is to work with departments to mitigate our exposures to reduce workers' compensation and liability claims.

Department: Human Resources & Risk Management

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Successes

Despite the difficult challenges we worked through this past year, we certainly have made significant progress with our long-term projects and goals. We continue to cross-train staff in the department, and this has effectively covered scheduled vacations and unexpected absences. We continue to work with departments processing changes in their employees' job descriptions, reviewing the essential job functions, and physical requirements as required by the ADA. We implemented an on-line orientation process for our volunteer program and have started to increase the use of the on-line training programs. The Human Resources Policy and Procedure Manual was updated to be compliant with new laws.

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 not changed over the last couple of fiscal years.

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.

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.

Fiscal Year 2016-2017 The Department's budgeted FTE continued to be 4.75.

Significant Changes:

Departments will see a minimal increase in contributions to the Human Resources portion of Internal Services. The increase will be \$15,348 in Human Resources due to internal expenses. The County's General Liability insurance will most likely increase this fiscal year, which is currently estimated at 25%. We are waiting on confirmation from CIS on the exact figure. If the increase is that significant, Risk Management may need to transfer reserve funds to cover this additional expense. The Risk Management budget did decrease the unemployment allocation from

Department: Human Resources
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1.5% to 0.5% and decreased the workers' compensation allocation from 2% to 1.75%. Overall Risk Management will collect \$46,161 less from departments this year.

Key Issues:

The main concern in regard to Human Resources and Risk Management would be the insurance and funding for our incurred and future liabilities. Previously both our Workers' Compensation and General Liability Insurance plans were retro-liability plans, which is a form of partial self-insurance.

We did discontinue the retro-liability plan for our General Liability Insurance; however, there are still a few 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. 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.

Our Workers' Compensation insurance continues to be a partial self-insurance program. Budgeting and planning for incurred liabilities is difficult; therefore, we must have reserves available. In Fiscal Year 2015-2016 we paid \$246,153 and as of February 2017 in Fiscal Year 2016-17 we have paid \$131,137 in self-insured costs.

Below is a summary of our claims.

Unemployment Claims – Reimbursing Employer

Fiscal Year	Number of Claims	Total Cost
2013-2014	85	\$147,000
2014-2015	33	\$ 98,514
2015-2016	22	\$ 72,317
2016-2017*	13	\$ 20,718

*As of 4th Quarter 2016

We continue to see a reduction in our unemployment expenses. Again this year, we decided to reduce the departments' unemployment allocation from 1.5% to 0.5%.

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Workers' Compensation

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
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
2016-2017	22	\$ 217,901	\$ 89,572	\$ 6,948	\$ 314,421

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.

The Executive Risk Management Team continues 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. This next year the Risk Team, with assistance from the Safety Committee, plans to identify and prioritize the County's major risk exposures. Once those exposures are identified we will work with the Safety Committee, Department Heads, employees and the Commissioners to reduce our liability exposures.

General Liability

Fiscal Year	Total Claims	Open Claims	Closed Claims	Claims Cost	Total Reserves	Total Incurred
2013-2014	16	2	14	\$ 37,249	\$198,431	\$ 235,680
2014-2015	23	10	13	\$226,642	\$552,959	\$ 779,601
2015-2016	18	7	11	\$146,935	\$911,014	\$1,057,949
2016-2017*	2	2	0	\$ 0	\$ 22,500	\$ 22,500

*As of February 2017

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. Unfortunately, claims have increased significantly over the last couple of years increasing our average to 19 claims per year; up from our previous average of 14 claims per year.

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Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid Deductible	County Self-Insured	Total
2013-2014	14	\$ 3,000	\$ 27,729	\$ 30,729
2014-2015	15	\$ 2,000	\$ 13,059	\$ 15,059
2015-2016	16	\$ 1,000	\$ 34,511	\$ 35,511
2016-2017*	5	\$ 0	\$ 7,796	\$ 7,796

* As of February 2017

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
2017-2018 Budget Financial Presentation
1515 Human Resources

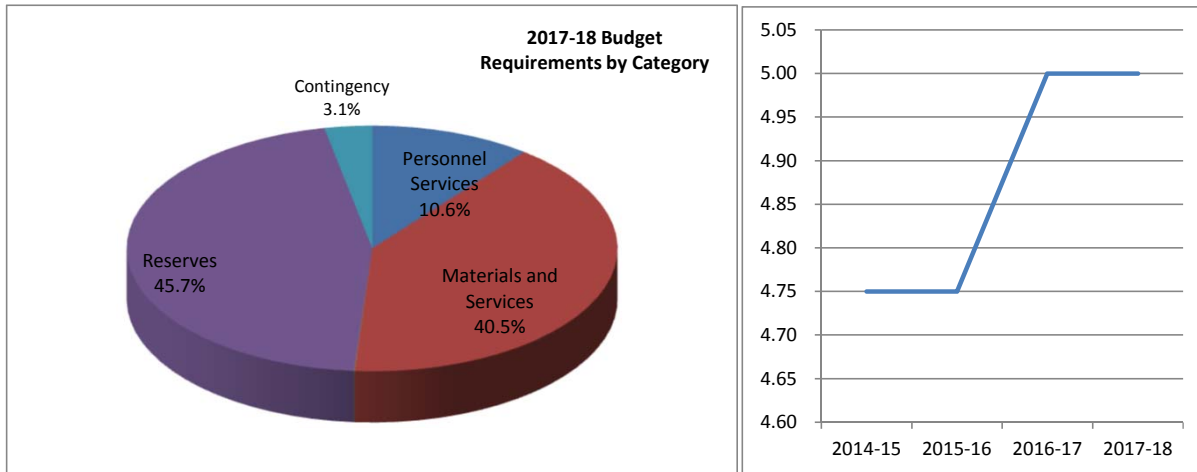
	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Requirements by Budgetary Category				
Personnel Services	332,740	340,390	386,070	405,840
Materials and Services	1,348,118	1,455,807	1,742,795	1,547,565
Subtotal Current Expenditures	1,680,858	1,796,197	2,128,865	1,953,405
Interfund Transfers	1,000	1,000	1,000	1,000
Reserves	-	-	2,885,584	1,744,500
Contingency	-	-	34,075	119,590
Unappropriated Fund Balance	3,965,060	4,525,993	-	-
Subtotal Noncurrent Expenditures	3,966,060	4,526,993	2,920,659	1,865,090
Total Requirements by Budgetary Category	5,646,918	6,323,190	5,049,524	3,818,495

Requirements by Fund				
Internal Services (6000)	390,246	393,247	426,533	441,881
Risk Management (6030)	5,256,672	5,929,943	4,622,991	3,376,614
Total Requirements by Fund	5,646,918	6,323,190	5,049,524	3,818,495

Resources by Budgetary Category				
Charges for Services	1,895,804	1,940,844	1,540,277	1,532,114
Investment Earnings	9,492	25,993	-	-
Interfund Transfers	386,368	390,145	424,033	441,881
Miscellaneous	1,802	1,148	-	-
Beginning Fund Balance	3,353,452	3,965,060	3,085,214	1,844,500
Total Resources by Budgetary Category	5,646,918	6,323,190	5,049,524	3,818,495

Full-Time Employee Equivalents	4.75	4.75	5.00	5.00
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Mandate	Total Cost	Personnel Services	FTE
Human Resources	441,881	270,198	3.25
Risk Management	3,376,614	135,642	1.75
Total Mandates	3,818,495	405,840	5.00



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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Human Resources/ Risk Management	Filled	Human Resources Specialist	1.0000	Full-time Non-Union	Non-Union	UH20	2	\$39,224.20	\$196.12	\$3,000.65	\$686.42	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$6,668.11	\$63,336.11
Human Resources/ Risk Management	Filled	Human Resource Dir./Risk	0.7500	Department Head	Non-union	DF17	3	\$66,685.49	\$333.43	\$5,101.44	\$1,167.00	\$25.74	\$10,035.00	\$0.00	\$29.16	\$99.00	\$11,336.53	\$94,812.79
Human Resources/ Risk Management	Filled	Human Resources Manager	1.0000	Full-time Non-Union	Non-Union	UF28	1	\$56,920.23	\$284.60	\$4,354.40	\$996.10	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$9,676.44	\$85,792.37
Human Resources/ Risk Management	Filled	Human Resources Assistant	0.5000	.5000 Non-Union	Non-Union	UH15	2	\$15,347.23	\$76.74	\$1,174.06	\$268.58	\$17.16	\$6,690.00	\$0.00	\$7.14	\$66.00	\$2,609.03	\$26,255.94
										\$0.00								
			3.2500					\$178,177.15	\$890.89	\$13,630.55	\$3,118.10	\$111.54	\$43,485.00	\$0.00	\$64.86	\$429.00	\$30,290.12	\$270,197.20
Human Resources/ Risk Management	Filled	Human Resources Assistant	0.5000	.5000 Non-Union	Non-Union	UH15	2	\$15,347.23	\$76.74	\$1,174.06	\$268.58	\$17.16	\$6,690.00	\$0.00	\$7.14	\$66.00	\$2,609.03	\$26,255.94
Human Resources/ Risk Management	Filled	Contracting & Risk Manager	1.0000	.7500 Non-Union	Non-Union	UH25	2	\$50,608.00	\$253.04	\$3,871.51	\$885.64	\$34.32	\$13,380.00	\$0.00	\$14.28	\$132.00	\$8,603.36	\$77,782.15
Human Resources/ Risk Management	Filled	Human Resource Dir./Risk	0.2500	Department Head	Non-union	DF17	3	\$22,228.50	\$111.14	\$1,700.48	\$389.00	\$8.58	\$3,345.00	\$0.00	\$9.72	\$33.00	\$3,778.84	\$31,604.26
			1.7500					\$88,183.73	\$440.92	\$6,746.06	\$1,543.22	\$60.06	\$23,415.00	\$0.00	\$31.14	\$231.00	\$14,991.23	\$135,642.35
			5.0000					\$266,360.88	\$1,331.80	\$20,376.61	\$4,661.32	\$171.60	\$66,900.00	\$0.00	\$96.00	\$660.00	\$45,281.35	\$405,839.55

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General Ledger

Budget Analysis

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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				6000	Internal Services					
				1515	Human Resources					
				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
18.50	21.50	0.00	0.00	1516-1500-4301	Copies	0.00	0.00	0.00	0.00	0.00
0.00	140.00	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
18.50	161.50	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
2,057.10	1,792.26	2,500.00	0.00	1516-1500-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
2,057.10	1,792.26	2,500.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
1,802.25	1,148.49	0.00	0.00	1516-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
1,802.25	1,148.49	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
386,368.58	390,144.63	424,033.00	0.00	1516-1500-4901	Trans - Internal Serv Non Dept	0.00	441,881.00	441,881.00	0.00	0.00
386,368.58	390,144.63	424,033.00	0.00		Interfund Transfers Totals:	0.00	441,881.00	441,881.00	0.00	0.00
390,246.43	393,246.88	426,533.00	0.00		REVENUES TOTALS:	0.00	441,881.00	441,881.00	0.00	0.00
				E10	Personnel Services					
176,477.72	175,514.64	169,700.00	0.00	1516-1500-5000	Salaries and Wages	3.25	178,177.00	178,177.00	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
12,668.60	12,907.92	12,982.00	0.00	1516-1500-5110	FICA	0.00	13,631.00	13,631.00	0.00	0.00
96.65	103.40	112.00	0.00	1516-1500-5120	Workmans Compensation Tax	0.00	112.00	112.00	0.00	0.00
25,364.99	24,655.11	39,195.00	0.00	1516-1500-5130	Medical Insurance	0.00	43,485.00	43,485.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
3,335.42	6,669.84	0.00	0.00	1516-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
129.33	92.57	80.00	0.00	1516-1500-5133	Life Insurance	0.00	65.00	65.00	0.00	0.00
122.61	625.27	595.00	0.00	1516-1500-5134	Short Term Disability	0.00	429.00	429.00	0.00	0.00
29,640.22	29,727.57	28,849.00	0.00	1516-1500-5140	Retirement - General	0.00	30,290.00	30,290.00	0.00	0.00
247,835.54	250,296.32	251,513.00	0.00		Personnel Services Totals: E11 Interdepartmental Charges	3.25	266,189.00	266,189.00	0.00	0.00
3,088.32	3,071.51	2,546.00	0.00	1516-1500-5156	Unemployment Compensation	0.00	891.00	891.00	0.00	0.00
3,366.15	3,531.28	3,394.00	0.00	1516-1500-5157	Workmans Compensation	0.00	3,118.00	3,118.00	0.00	0.00
6,454.47	6,602.79	5,940.00	0.00		Interdepartmental Charges Totals: E20 Material and Services	0.00	4,009.00	4,009.00	0.00	0.00
11,584.50	20,213.91	20,000.00	0.00	1516-1500-6200	Contract Services	0.00	20,000.00	20,000.00	0.00	0.00
1,876.00	375.00	11,000.00	0.00	1516-1500-6201	Consultant Services	0.00	11,000.00	11,000.00	0.00	0.00
65,546.51	41,577.00	56,500.00	0.00	1516-1500-6202	Legal Fees	0.00	56,500.00	56,500.00	0.00	0.00
114.00	171.00	150.00	0.00	1516-1500-6205	Shredding Services	0.00	0.00	0.00	0.00	0.00
2,672.00	4,462.00	7,000.00	0.00	1516-1500-6207	Testing & Evaluation	0.00	2,000.00	2,000.00	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
380.00	190.00	1,000.00	0.00	1516-1500-6310	Dues	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6310	Fees	0.00	0.00	0.00	0.00	0.00
18,138.44	26,312.72	25,000.00	0.00	1516-1500-6320	Recruitment	0.00	30,000.00	30,000.00	0.00	0.00
117.59	198.55	700.00	0.00	1516-1500-6321	Employee Incentive Program	0.00	0.00	0.00	0.00	0.00
0.00	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
150.00	20.00	0.00	0.00	1516-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
462.63	453.46	1,000.00	0.00	1516-1500-6601	Supplies - Other	0.00	1,150.00	1,150.00	0.00	0.00
605.27	1,020.45	1,000.00	0.00	1516-1500-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,250.00	1,250.00	2,604.00	0.00	1516-1500-6604	Publications & Periodicals	0.00	2,604.00	2,604.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	384.00	2,500.00	0.00	1516-1500-6700	Travel & Training	0.00	2,500.00	2,500.00	0.00	0.00
295.01	0.00	0.00	0.00	1516-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
1,866.27	1,902.50	2,200.00	0.00	1516-1500-6755	Telephone	0.00	2,200.00	2,200.00	0.00	0.00
105,058.22	98,530.59	130,654.00	0.00		Material and Services Totals:	0.00	129,954.00	129,954.00	0.00	0.00
12,110.00	17,241.00	19,260.00	0.00	E21	Interdepartmental Charges					
9,562.00	9,447.00	9,487.00	0.00	1516-1500-6990	Internal Services	0.00	20,665.00	20,665.00	0.00	0.00
1,870.00	2,352.00	1,985.00	0.00	1516-1500-6991	Facility Services	0.00	9,493.00	9,493.00	0.00	0.00
1,812.00	2,375.00	2,000.00	0.00	1516-1500-6992	Tech Maint Hardware Chg	0.00	2,250.00	2,250.00	0.00	0.00
822.00	760.00	306.00	0.00	1516-1500-6993	Tech Maint User Chg	0.00	2,324.00	2,324.00	0.00	0.00
1,540.00	1,495.00	1,388.00	0.00	1516-1500-6994	Risk Management	0.00	770.00	770.00	0.00	0.00
0.00	0.00	0.00	0.00	1516-1500-6995	Insurance Liability	0.00	1,527.00	1,527.00	0.00	0.00
2,701.99	3,632.28	3,000.00	0.00	1516-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
427.80	514.90	900.00	0.00	1516-1500-6999	Office Supplies - Internal	0.00	3,700.00	3,700.00	0.00	0.00
52.41	0.00	100.00	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
30,898.20	37,817.18	38,426.00	0.00		Interdepartmental Charges Totals:	0.00	41,729.00	41,729.00	0.00	0.00
0.00	0.00	0.00	0.00	E70	Interfund Transfers					
0.00	0.00	0.00	0.00	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
390,246.43	393,246.88	426,533.00	0.00		EXPENDITURES TOTALS:	3.25	441,881.00	441,881.00	0.00	0.00
390,246.43	393,246.88	426,533.00	0.00		DEPARTMENT REVENUES	0.00	441,881.00	441,881.00	0.00	0.00
390,246.43	393,246.88	426,533.00	0.00		DEPARTMENT EXPENSES	3.25	441,881.00	441,881.00	0.00	0.00
0.00	0.00	0.00	0.00		Human Resources Totals:	(3.25)	0.00	0.00	0.00	0.00
390,246.43	393,246.88	426,533.00	0.00		FUND REVENUES	0.00	441,881.00	441,881.00	0.00	0.00
390,246.43	393,246.88	426,533.00	0.00		FUND EXPENSES	3.25	441,881.00	441,881.00	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

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
390,246.43	393,246.88	426,533.00	0.00		REPORT REVENUES	0.00	441,881.00	441,881.00	0.00	0.00
390,246.43	393,246.88	426,533.00	0.00		REPORT EXPENSES	3.25	441,881.00	441,881.00	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: vnoel
 Printed: 03/17/2017 - 11:12AM
 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				6030	Risk Management					
				1515	Human Resources					
				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
142,257.63	126,819.03	0.00	0.00	1517-1500-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
142,257.63	126,819.03	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
353,000.00	352,999.00	153,004.00	0.00	1517-1500-4394	Risk Management Charges	0.00	350,000.00	350,000.00	0.00	0.00
661,000.00	694,001.00	694,001.00	0.00	1517-1500-4395	Revenues - Liability Insurance	0.00	694,000.00	694,000.00	0.00	0.00
310,912.17	321,611.41	291,343.00	0.00	1517-1500-4396	Revenues - Unemployment	0.00	106,747.00	106,747.00	0.00	0.00
426,558.68	443,459.56	399,429.00	0.00	1517-1500-4397	Revenues - Workers Comp	0.00	381,367.00	381,367.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-4398	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
1,751,470.85	1,812,070.97	1,537,777.00	0.00		Interdepartmental Charges Totals:	0.00	1,532,114.00	1,532,114.00	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					
9,491.64	25,993.68	0.00	0.00	1517-1500-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
9,491.64	25,993.68	0.00	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

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
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
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 - Public Works	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					
3,353,452.15	3,965,059.71	3,085,214.00	0.00	1517-1500-4995	Beginning Fund Balance	0.00	1,844,500.00	1,844,500.00	0.00	0.00
3,353,452.15	3,965,059.71	3,085,214.00	0.00		Fund Balances Totals:	0.00	1,844,500.00	1,844,500.00	0.00	0.00
5,256,672.27	5,929,943.39	4,622,991.00	0.00		REVENUES TOTALS:	0.00	3,376,614.00	3,376,614.00	0.00	0.00
				E10	Personnel Services					
52,388.63	52,741.00	83,570.00	0.00	1517-1500-5000	Salaries and Wages	1.75	88,184.00	88,184.00	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
3,908.22	3,910.24	6,393.00	0.00	1517-1500-5110	FICA	0.00	6,746.00	6,746.00	0.00	0.00
42.97	41.77	60.00	0.00	1517-1500-5120	Workmans Compensation Tax	0.00	60.00	60.00	0.00	0.00
9,060.41	12,679.75	21,105.00	0.00	1517-1500-5130	Medical Insurance	0.00	23,415.00	23,415.00	0.00	0.00
2,110.42	3,045.42	0.00	0.00	1517-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
30.48	20.25	36.00	0.00	1517-1500-5133	Life Insurance	0.00	31.00	31.00	0.00	0.00
55.04	259.23	321.00	0.00	1517-1500-5134	Short Term Disability	0.00	231.00	231.00	0.00	0.00
8,796.86	8,856.04	14,207.00	0.00	1517-1500-5140	Retirement - General	0.00	14,991.00	14,991.00	0.00	0.00
76,393.03	81,553.70	125,692.00	0.00		Personnel Services Totals:	1.75	133,658.00	133,658.00	0.00	0.00
				E11	Interdepartmental Charges					
916.77	922.99	1,254.00	0.00	1517-1500-5156	Unemployment Compensation	0.00	441.00	441.00	0.00	0.00
1,140.28	1,013.86	1,671.00	0.00	1517-1500-5157	Workmans Compensation	0.00	1,543.00	1,543.00	0.00	0.00
2,057.05	1,936.85	2,925.00	0.00		Interdepartmental Charges Totals:	0.00	1,984.00	1,984.00	0.00	0.00
				E20	Material and Services					
(883.00)	0.00	0.00	0.00	1517-1500-6100	Insurance	0.00	0.00	0.00	0.00	0.00
14,523.74	35,510.99	100,000.00	0.00	1517-1500-6110	Claims - Self Insured	0.00	100,000.00	100,000.00	0.00	0.00
608,382.74	644,921.26	694,000.00	0.00	1517-1500-6115	Claims - General Liability	0.00	694,000.00	694,000.00	0.00	0.00
98,513.86	72,317.43	291,343.00	0.00	1517-1500-6116	Claims - Unemployment	0.00	106,747.00	106,747.00	0.00	0.00
426,669.45	440,513.64	399,429.00	0.00	1517-1500-6117	Claims - Workers Compensation	0.00	381,367.00	381,367.00	0.00	0.00
584.76	630.87	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
6,071.81	4,957.61	7,800.00	0.00	1517-1500-6230	Safe & Secure IMPS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6242	Trial Prep & Spec Investigat	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6261	Medical Services	0.00	0.00	0.00	0.00	0.00
505.00	450.00	600.00	0.00	1517-1500-6310	Dues	0.00	600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6310	Fees	0.00	0.00	0.00	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
57.36	535.73	500.00	0.00	1517-1500-6322	EE Wellness Program	0.00	0.00	0.00	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	0.00	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	0.00	0.00	1517-1500-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	1517-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
54.82	603.64	500.00	0.00	1517-1500-6601	Supplies - Other	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	1517-1500-6604	Publications & Periodicals	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1517-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
15,919.38	34,232.26	30,000.00	0.00	1517-1500-6611	Regulatory Comp	0.00	30,500.00	30,500.00	0.00	0.00
2,113.78	2,850.05	4,000.00	0.00	1517-1500-6700	Travel & Training	0.00	4,000.00	4,000.00	0.00	0.00
384.22	0.00	0.00	0.00	1517-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
796.13	822.13	2,000.00	0.00	1517-1500-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
1,173,694.05	1,238,345.61	1,532,122.00	0.00		Material and Services Totals:	0.00	1,329,664.00	1,329,664.00	0.00	0.00
				E21	Interdepartmental Charges					
18,251.00	10,163.00	14,106.00	0.00	1517-1500-6990	Internal Services	0.00	14,294.00	14,294.00	0.00	0.00
2,949.00	2,914.00	2,926.00	0.00	1517-1500-6991	Facility Services	0.00	2,928.00	2,928.00	0.00	0.00
748.00	784.00	397.00	0.00	1517-1500-6992	Tech Maint Hardware Chg	0.00	375.00	375.00	0.00	0.00
453.00	475.00	500.00	0.00	1517-1500-6993	Tech Maint User Chg	0.00	581.00	581.00	0.00	0.00
5,274.00	5,519.00	3,886.00	0.00	1517-1500-6994	Risk Management	0.00	7,875.00	7,875.00	0.00	0.00
9,875.00	10,851.00	17,628.00	0.00	1517-1500-6995	Insurance Liability	0.00	15,615.00	15,615.00	0.00	0.00
0.00	1,305.00	0.00	0.00	1517-1500-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
136.40	271.11	600.00	0.00	1517-1500-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
16.91	22.68	300.00	0.00	1517-1500-6999	Postage - Internal	0.00	300.00	300.00	0.00	0.00
0.00	2,195.76	250.00	0.00	1517-1500-6999	Tech Supplies - Internal	0.00	250.00	250.00	0.00	0.00
765.12	370.32	1,000.00	0.00	1517-1500-6999	Printing - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	46,243.03	0.00	0.00	1517-1500-6999	Claims - Internal	0.00	0.00	0.00	0.00	0.00
38,468.43	81,113.90	41,593.00	0.00		Interdepartmental Charges Totals:	0.00	46,218.00	46,218.00	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

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
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
0.00	0.00	34,075.00	0.00	E80	Contingencies					
				1517-1500-9800	Operating Contingency	0.00	119,590.00	119,590.00	0.00	0.00
0.00	0.00	34,075.00	0.00		Contingencies Totals:	0.00	119,590.00	119,590.00	0.00	0.00
0.00	0.00	2,885,584.00	0.00	E81	Fund Balance & Reserves					
				1517-1500-9900	Reserve Future Expenditures	0.00	1,744,500.00	1,744,500.00	0.00	0.00
0.00	0.00	2,885,584.00	0.00		Fund Balance & Reserves Totals:	0.00	1,744,500.00	1,744,500.00	0.00	0.00
3,965,059.71	4,525,993.33	0.00	0.00	E90	Unappropriated Fund Balance					
				1517-1500-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
3,965,059.71	4,525,993.33	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
5,256,672.27	5,929,943.39	4,622,991.00	0.00		EXPENDITURES TOTALS:	1.75	3,376,614.00	3,376,614.00	0.00	0.00
5,256,672.27	5,929,943.39	4,622,991.00	0.00		DEPARTMENT REVENUES	0.00	3,376,614.00	3,376,614.00	0.00	0.00
5,256,672.27	5,929,943.39	4,622,991.00	0.00		DEPARTMENT EXPENSES	1.75	3,376,614.00	3,376,614.00	0.00	0.00
0.00	0.00	0.00	0.00		Human Resources Totals:	(1.75)	0.00	0.00	0.00	0.00
5,256,672.27	5,929,943.39	4,622,991.00	0.00		FUND REVENUES	0.00	3,376,614.00	3,376,614.00	0.00	0.00
5,256,672.27	5,929,943.39	4,622,991.00	0.00		FUND EXPENSES	1.75	3,376,614.00	3,376,614.00	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

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
5,256,672.27	5,929,943.39	4,622,991.00	0.00		REPORT REVENUES	0.00	3,376,614.00	3,376,614.00	0.00	0.00
5,256,672.27	5,929,943.39	4,622,991.00	0.00		REPORT EXPENSES	1.75	3,376,614.00	3,376,614.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.75)	0.00	0.00	0.00	0.00