

# Human Resources and Organizational Services

Martha Wilson - Director

<b>101-0300</b>	<b>FY 13/14 Adopted Budget</b>	<b>FY 14/15 CAO Recommended</b>	<b>Change</b>
<b>EXPENDITURES</b>			
Salaries and Benefits	817,457	927,591	110,134
Services and Supplies	46,421	48,224	1,803
Other Charges	(753,045)	(817,385)	(64,340)
Fixed Assets	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>110,833</b>	<b>158,430</b>	<b>47,597</b>
<b>REVENUE</b>			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	0	0	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>110,833</b>	<b>158,430</b>	<b>47,597</b>

## Program Description

Human Resources and Organizational Services (HROS) provides a full range of personnel services to the rest of the County including assistance in recruitment, retention, organizational structure, classification, negotiations, training, employee relations, safety, benefits and risk management. The Department is instrumental and pivotal in developing County-wide training and development opportunities in addition to specialized, Department-specific training. Maintaining and developing the County's workforce is, and must be, a priority of Human Resources so that Yuba County can provide services to our citizens in the most expeditious and efficient manner possible while maintaining a strong customer service orientation. This year we again worked with the Organizational Excellence Committee to develop the Yuba

Academy which provides County-wide Employee Development classes, Explore Yuba events, and Network at Noon. These experiences help all County employees learn more about the County, County government, and what our area has to offer.

All of us in Human Resources and Organizational Services strive to help accomplish the vision and mission of Yuba County by providing responsive, innovative and sustainable services while maintaining the highest standards to uphold the public trust. HROS continues to be the "heroes" of the County as our name implies.

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## Accomplishments FY 2013-2014

- Pension Reform

California Public Employees' Pension Reform Act of 2013 (PEPRA) became law on January 1, 2013. We spent 2012 getting as much information as possible about the changes brought by pension reform so that Yuba County would be ready. We created a new page on our website so that employees would be able to find answers to the many questions they had. Clean-up legislation continues to be proposed and passed which requires further analysis and interpretation to determine the impacts on the County's workforce as we moved from 2013 to 2014. We continue to study the effects of the legislation to keep the County informed.

- Health Care Reform

The Patient Protection and Affordable Care Act (ACA) was signed into law in March of 2010 and went into effect on January 1, 2014. As with pension reform, we have been researching and analyzing what effects this new law will have on Yuba County. As provisions of the Act are calendared to become effective over time, we have been diligently working on our implementation plan.

The County's Health and Human Services Department is particularly impacted by the ACA. We have dedicated half of our recruitment efforts to assist that Department in fulfilling its staffing needs.

The ACA also requires that we continually monitor the coverage offered by the County to ensure our continued compliance with the provisions of the Act.

- Labor Contracts

The County renegotiated all labor contracts three years ago. All bargaining units were to receive either a 4% or a 5% salary increase on July 1, 2013. We successfully negotiated smaller increases over a longer period of time with 4 of our 10 bargaining units. Those same units agreed to match management's increased contribution toward health care costs. The remaining 6 bargaining units all opted to take the 5% increase and declined to match management's health insurance cost tier.

We are hoping for productive negotiations with the 6 bargaining units whose contracts terminate this year. Our approach, as always, is to work with our employees to find mutually acceptable outcomes which maintain the long-term labor-management relationships we have formed over the years while preserving the financial strength and fiscal responsibility of the County.

- Employee Relations

- Employee Assistance Program (EAP): Aetna Resources for Living administers the County's Employee Assistance Program and refers employees to professional counselors and services that can help employees and eligible family members to resolve a broad range of problems affecting emotional health, family life and work life. These confidential services are provided free of charge to all employees for up to five visits per incident per contract year, which begins July 1st of each year. Counselors are available 24 hours a day 7 days a week. Additionally, we have capitalized on the EAP services to provide state mandated training such as Harassment Prevention at no

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additional charge to the County. The EAP services also include informative presentations such as Providing Good Customer Service, Maintaining Work-Life Balance and other beneficial topics.

- Performance: Our fillable on-line performance evaluation form has been quite a success. Supervisors are able to complete appropriate and thorough performance evaluations in a timely fashion. Using our own evaluation form costs only the price of printing the completed evaluation so we are saving money as well as time.
- Website: Our online, fillable status forms, performance evaluations, employment applications, and FMLA paperwork ensure ease of access for both current and prospective employees.
- Structure: HROS assists County departments with their organizational structures to ensure efficient operations that employ the best practices of each department. Part of our assistance this year included the updating of a large number of class specifications. Not only does this provide the most current needs for knowledge, skills and abilities of our workforce, it also provides a critical tool for employee development and succession planning.
- Employee Benefits and Safety

HROS focuses on the health of our employees and supports programs that increase awareness of personal health. We encourage healthier lives and lifestyles by providing training in Heat Illness Prevention, Safety in Home Visits, Driving Safety, and Basic Safety Management, to name just a few.

Our on-line Material Safety Data Sheet (MSDS) tracks all chemicals within the County in order to maintain those chemicals in one searchable database. Each department's chemical inventory has been entered into the MSDS online database which allows all County employees to view information on the various chemicals and the related risk for items they may come into contact with.

We continue training in safe work practices and ergonomic effectiveness to decrease injuries and modified duty days to ensure the continued health of our employees.

- Employee Training & Development
  - HROS is responsible for coordinating training for Ethics, Harassment Prevention, Workplace Violence prevention, Defensive Driving, Reasonable Suspicion Hazardous Waste Exposure and Operations, DOT Drug & Alcohol Training for the Public Works department, and Lead Exposure Awareness.
  - Through the Yuba Academy, we have offered 3 Employee Development Classes. The goal of this class series is to help our employees interconnect and understand what a valuable resource we have in our people power.

We continue to re-evaluate the Executive Leadership and Supervisory Development classes to ensure that our workforce is well developed with the appropriate tools available.
  - Our training and development efforts have reached out to partners such as Cal-ICMA and CSAC-EIA to offer learning opportunities to our employees at no cost to the County. Our participation in the Liebert-Cassidy-Whitmore

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- consortium continues to provide LCW training modules which are available to all County employees for no additional fees.
- The Toolbox section on our Internet page continues to be a huge help. This section assists current employees and supervisors with skills development to help them prepare for advancement in County employment. This section also helps job applicants to prepare for the application process in order to develop the best applicant pool for current County job openings. We have a robust Intranet page, as well, with forms, benefits and safety links, training, and a supervisor's toolkit with additional helpful information.
- Recruitment and Retention
  - The Affordable Care Act (ACA) created job opportunities in Yuba County. We dedicated half of our recruitment efforts to Health and Human Services to assist the department with ACA implementation. This is an on-going effort to ensure that the residents of Yuba County receive the benefits they are entitled to.
  - HROS continues to evaluate the County's online application to ensure that the application process is smooth and efficient. We make the entire application process more efficient by increasing our use of the internet for our communication tools such as certification requests, applications, applicant correspondence, etc., which is both faster and less expensive than paper correspondence.
- We continue to use exams as part of the recruitment process, including a legally defensible statistical review of exams to set pass points which better identify the best candidates and improve employment outcomes.
- We use a collaborative hiring process with departments to ensure they get the right people for their positions. We work closely with subject matter experts to develop Supplemental Questionnaires and Skill Exams for applicable recruitments which assist in the qualification of candidates. Qualifications Appraisal Panels have been expanded and provide a standardized first-level evaluation of candidates which allows the structured final selection interview process to concentrate on the most highly qualified applicants.
- New Employee Orientation

We provide new employees with an orientation to County operations and benefits. The County's new employee orientation procedures are duplicated on CD-ROM rather than three-ring binders of paper. This has cut down on cost both in materials and in time to reproduce them. The CD-ROM is more manageable and useable for employees as they can easily access the information at their desks. We continually assess the orientation materials to ensure they are relevant and pertinent.
- Employee Recognition
  - Annual Service Award Ceremony: We continue to evaluate and improve the County's employee recognition

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program to recognize and honor those employees with 10 years or more service to the County in 5 year increments. The Board of Supervisors recognizes each employee during a regularly scheduled Board meeting and the County provides an awards luncheon for those employees with 20 or more years of service.

- Annual Employee Appreciation Day: It is important for the County to ensure that all employees know how important they are to the organization. We continue to coordinate a picnic lunch for all County employees to attend. This annual, low-key, afternoon BBQ puts management in charge of preparation and cooking and employees in charge of having fun. As an integral part of the day, we have a Recognition of Achievement program which honors recipients in five categories: Outstanding Leadership, Public Service Excellence, Workforce Excellence, Exceptional Teamwork, and Sustained Effort. We also have a different theme for each year which concentrates on health, wellness, and service to the community. The majority of the cost for this event is absorbed personally by management.
- Merit System Services Review  
Under contract with the California State Personnel Board, Merit System Services (MSS) is charged with ensuring the personnel systems of local agencies receiving Federal and State funding for Social Services and Child Support Services programs are in conformance with the California Local Agency

Personnel Standards (LAPS). For counties operating an Approved Local Merit System, such as Yuba County, MSS periodically conducts a personnel program review comparing its operations with the merit principles outlined in LAPS Chapter 1. In the previous review which was conducted in 2007, MSS found that we were “in general compliance except for EEO and various recruitment sections.” This year, MSS found that we were in compliance in every single category.

- Equal Employment Opportunity  
The U.S. Census Bureau released new demographic tables in 2012, necessitating an update to the County’s Equal Employment Opportunity (EEO) Plan and Policy. As part of the update, HROS performed extensive analysis of a large amount of raw, unfiltered data and applied it to our County Workforce Statistics. This revised look at our EEO program success has given us a better understanding of our workforce demographics and the means to enhance recruitment and retention strategies to continue to provide equal employment opportunities for the community.

## Goals and Objectives FY 2014-2015

- Pension Reform  
The Public Employees Pension Reform Act of 2013 (PEPRA) will continue to affect the way HROS does business in the 2014-2015 fiscal year. Provisions of the Act will be implemented over the next few years. As the legislation is amended, we will continue to maintain our compliance with its provisions as they relate to Yuba County.

# Human Resources and Organizational Services

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- Health Care Reform

The Patient Protection and Affordable Care Act (ACA) went into effect on January 1, 2014. As with PEPRA, provisions of the ACA will be implemented over time. We need to reasonably control the costs associated with the ACA while maintaining our flexibility to respond to its provisions.

- Labor Issues

HROS needs to maintain the long-term relationship we have developed with our labor associations and our workforce in order to maintain a highly trained and productive workforce. We will uphold the County's commitment to Equal Employment Opportunity and help promote a positive work environment that makes Yuba County the Employer of Choice.

- Employee Relations

a. Performance: We have created an on-line performance evaluation form that is fill-able with drop down menus to assist supervisors in timely, thorough, and appropriate employee performance evaluations. We will continue to work with all other departments to develop coaching plans and materials to help our workforce attain excellent performance and customer service.

b. Training: We continue training in Supervisory Development, Harassment Prevention, Ethics, HIPAA, Heat Illness Prevention, other Safety training and performance evaluation writing. We have assisted with the development of the first Employee Development Academy which reaches out to the

entire workforce. This Academy allows Yuba County employees to take control of their own career paths.

c. Class Specifications: We need to continue to update class specifications to ensure our employees have the best understanding of what is required to provide the best services to the citizens of Yuba County.

- Employee Benefits and Safety

a. Medical/Dental/Vision: With the implementation of Health Care Reform, we will take a lead role in understanding the impacts of the legislation on the County.

b. Retirement benefits: We will continue to investigate the most cost-effective benefits available for County retirees.

c. Safety: We will continue to identify, evaluate and update safety policies and programs across the County. HROS has been and will continue to be pro-active in identifying safety needs throughout the County.

- Employee Recognition

Even in oppressive financial climates, it is important for the County to ensure that all employees know how important they are to the organization. It is this Department's goal to keep the right people in the right jobs for the right amount of compensation. Employees need to be given the training and tools they need to succeed and the opportunity to grow with and within the organization.

We will continue to evaluate and improve both the Annual Employee

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- Recognition ceremonies and the Employee Appreciation BBQ.
- Human Capital Management  
We are helping to design, develop and implement a Human Resources Management System which will allow HROS to manage projects and provide detailed Human Resources Management information consistent with Federal, State and County audit requirements. The new system will greatly enhance our ability to maintain, track and evaluate Employee Relations activities, Performance Evaluations, Risk Management functions, Applicant and Employee Tracking, and Course Management for our Training programs.
- Equal Employment Opportunity  
Continue to maintain robust equal employment opportunities in Yuba County.
- critical services are provided to our residents. We also need to make programs available to all employees that increase awareness of personal health and to encourage healthy lives.
- Responsible Growth: HROS is essential to allow Yuba County to grow responsibly and efficiently. We help tap into the valuable resource that is our workforce and help our employees develop their career paths here in the County
- County Image and Opportunity: HROS promotes a positive work environment which improves the overall image of the County. We encourage our employees to volunteer in their communities to strengthen the image of public employees and to show that we embrace the concept of true public service.

## Pending Issues/Policy Considerations FY 2014-2015

- Community Outreach: HROS is instrumental in allowing the County staff to engage in outreach activities necessary for economic development. Through our Yuba Academy, we need to provide opportunities for our employees to engage more with Beale Air Force Base, Yuba College, and the Yuba County Water Agency.
- Organizational Excellence: HROS innovatively strives to provide a “best practices” model for Organizational Effectiveness and Employee Health and Wellness. We need to identify critical staffing needs in the County to ensure that



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
HUMAN RESOURCES					
Salaries & Benefits					
101-0300-414.01-01	REGULAR	586,356	615,496	568,832	672,535
101-0300-414.01-03	EXTRA HELP	16,421	8,358	0	0
101-0300-414.01-07	VACATION PAY	0	161	12,000	0
101-0300-414.02-02	CO SHARE PERS	80,266	86,886	99,555	107,602
101-0300-414.02-03	COPST	493	251	0	0
101-0300-414.02-04	GROUP HEALTH INSURANCE	68,479	72,937	111,958	110,090
101-0300-414.02-05	MEDICARE	8,597	8,901	9,671	9,831
101-0300-414.02-06	WORKERS COMP INS	4,441	5,770	8,345	23,534
101-0300-414.02-07	LIFE INSURANCE	891	866	1,040	1,058
101-0300-414.02-08	UNEMPLOYMENT INS	3,079	3,123	3,233	0
101-0300-414.02-09	RETIREE HEALTHCARE INS	2,706	2,759	2,823	2,941
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* Salaries & Benefits		771,729	805,508	817,457	927,591
Services & Supplies					
101-0300-414.12-00	COMMUNICATION	425	433	500	500
101-0300-414.15-00	INSURANCE	4,638	2,310	1,609	2,532
101-0300-414.17-00	MAINTENANCE/EQUIPMENT	15,000	15,000	4,512	4,992
101-0300-414.20-00	MEMBERSHIPS	1,019	200	200	600
101-0300-414.22-00	OFFICE EXPENSE	6,931	7,207	8,000	8,000
101-0300-414.23-00	PROFESSIONAL SERVICES	3,023	1,768	5,000	5,000
101-0300-414.24-00	PUBLICATIONS	4,813	4,869	4,000	4,000
101-0300-414.28-00	SPECIAL DPMT EXPENSE	1,753	2,077	5,000	5,000
101-0300-414.28-03	SPEC EXP - ORAL BOARDS	33,541	5,247	14,000	14,000
101-0300-414.29-00	TRAVEL	4,308	3,600	3,600	3,600
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* Services & Supplies		75,451	42,711	46,421	48,224
Other Financing Uses					
101-0300-414.85-02	COMPENSATED ABSENCES	22,235	5,979	0	0



COUNTY OF YUBA  
CAO RECOMMENDED BUDGET DETAIL  
FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
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*	Other Financing Uses	22,235	5,979	0	0
	Cost Reimbursements				
101-0300-414.90-00	REIMBURSEMENTS	734,944-	188,180-	376,727-	300,000-
101-0300-414.90-87	A87 COST ALLOCATION PLAN	0	417,949-	376,318-	517,385-
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*	Cost Reimbursements	734,944-	606,129-	753,045-	817,385-
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**	HUMAN RESOURCES	134,471	248,069	110,833	158,430
***	HUMAN RESOURCES	134,471	248,069	110,833	158,430

COUNTY OF YUBA  
 CAO RECOMMENDED BUDGET DETAIL  
 FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
WORKERS COMP					
Services & Supplies					
155-8500-410.12-00	COMMUNICATION	128	130	250	250
155-8500-410.15-00	INSURANCE	1,026,562	1,041,299	1,449,497	1,605,289
155-8500-410.20-00	MEMBERSHIPS	0	180	1,000	1,000
155-8500-410.22-00	OFFICE EXPENSE	374	397	1,000	1,000
155-8500-410.23-00	PROFESSIONAL SERVICES	55,441	92,960	174,555	177,488
155-8500-410.29-00	TRAVEL	549	867	10,000	10,000
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*	Services & Supplies	1,083,054	1,135,833	1,636,302	1,795,027
Other Charges					
155-8500-410.53-01	A-87 CHARGES	5,875	4,706	2,529	19,360
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*	Other Charges	5,875	4,706	2,529	19,360
Cost Reimbursements					
155-8500-410.90-00	REIMBURSEMENTS	2,115-	0	0	0
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*	Cost Reimbursements	2,115-	0	0	0
**	WORKERS COMP	1,086,814	1,140,539	1,638,831	1,814,387
***	WORKERS COMP	1,086,814	1,140,539	1,638,831	1,814,387

COUNTY OF YUBA  
CAO RECOMMENDED BUDGET DETAIL  
FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
LIABILITY INSURANCE					
Services & Supplies					
156-8800-410.12-00	COMMUNICATION	128	130	400	400
156-8800-410.15-00	INSURANCE	623,247	593,701	961,666	831,000
156-8800-410.22-00	OFFICE EXPENSE	754	1,082	1,000	1,600
156-8800-410.23-00	PROFESSIONAL SERVICES	102,615	183,010	360,010	402,436
156-8800-410.24-00	PUBLICATIONS	149	824	1,500	1,500
156-8800-410.28-00	SPECIAL DPMT EXPENSE	235	142	1,000	1,000
156-8800-410.29-00	TRAVEL	1,627	48	5,000	5,000
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* Services & Supplies		728,755	778,937	1,330,576	1,242,936
Other Charges					
156-8800-410.46-00	RESERVE FOR CLAIMS	247,747	69,864	1,384,000	1,384,000
156-8800-410.53-01	A-87 CHARGES	4,692	1,926	1,960-	39,406
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* Other Charges		252,439	71,790	1,382,040	1,423,406
Other Financing Uses					
156-8800-410.85-03	CLAIMS LIABILITY	128,000	81,000	0	0
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* Other Financing Uses		128,000	81,000	0	0
Cost Reimbursements					
156-8800-410.90-00	REIMBURSEMENTS	682-	200-	0	0
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* Cost Reimbursements		682-	200-	0	0
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** LIABILITY INSURANCE		1,108,512	931,527	2,712,616	2,666,342
*** LIABILITY INSURANCE		1,108,512	931,527	2,712,616	2,666,342

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
HEALTH INSURANCE					
Services & Supplies					
157-8400-410.12-00	COMMUNICATION	85	87	250	250
157-8400-410.15-00	INSURANCE	9,976,918	10,338,293	11,245,945	11,305,620
157-8400-410.22-00	OFFICE EXPENSE	173	391	1,200	1,200
157-8400-410.23-00	PROFESSIONAL SERVICES	0	25,831	48,656	48,656
157-8400-410.29-00	TRAVEL	0	157	1,500	1,500
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*	Services & Supplies	9,977,176	10,364,759	11,297,551	11,357,226
Other Charges					
157-8400-410.53-01	A-87 CHARGES	21,066	27,593	26,643	29,689
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*	Other Charges	21,066	27,593	26,643	29,689
Cost Reimbursements					
157-8400-410.90-00	REIMBURSEMENTS	1,545-	1,098-	0	0
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*	Cost Reimbursements	1,545-	1,098-	0	0
**	HEALTH INSURANCE	9,996,697	10,391,254	11,324,194	11,386,915
***	HEALTH INSURANCE	9,996,697	10,391,254	11,324,194	11,386,915

COUNTY OF YUBA  
 CAO RECOMMENDED BUDGET DETAIL  
 FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
GENERAL INSURANCE					
Services & Supplies					
158-8600-410.12-00	COMMUNICATION	43	43	200	200
158-8600-410.15-00	INSURANCE	76,585	58,308	90,550	80,600
158-8600-410.22-00	OFFICE EXPENSE	84	78	200	200
158-8600-410.23-00	PROFESSIONAL SERVICES	0	4,297	9,724	13,776
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*	Services & Supplies	76,712	62,726	100,674	94,776
Other Charges					
158-8600-410.46-00	RESERVE FOR CLAIMS	0	0	50,758	220,471
158-8600-410.53-01	A-87 CHARGES	747	440	476	2,129
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*	Other Charges	747	440	51,234	222,600
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**	GENERAL INSURANCE	77,459	63,166	151,908	317,376
***	GENERAL INSURANCE	77,459	63,166	151,908	317,376



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
UNEMPLOYMENT INSURANCE					
Services & Supplies					
159-8700-410.12-00	COMMUNICATION	43	43	100	100
159-8700-410.22-00	OFFICE EXPENSE	29	37	250	250
159-8700-410.23-00	PROFESSIONAL SERVICES	666	8,818	6,930	10,820
159-8700-410.28-00	SPECIAL DPMT EXPENSE	0	0	30,000	31,000
159-8700-410.29-00	TRAVEL	0	302	1,000	1,000
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*	Services & Supplies	738	9,200	38,280	43,170
Other Charges					
159-8700-410.46-00	RESERVE FOR CLAIMS	270,774	223,331	300,000	400,000
159-8700-410.53-01	A-87 CHARGES	919	578	488	4,030
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*	Other Charges	271,693	223,909	300,488	404,030
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**	UNEMPLOYMENT INSURANCE	272,431	233,109	338,768	447,200
***	UNEMPLOYMENT INSURANCE	272,431	233,109	338,768	447,200



COUNTY OF YUBA  
 CAO RECOMMENDED BUDGET DETAIL  
 FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
SHORT TERM DISABILITY					
Services & Supplies					
160-9300-410.12-00	COMMUNICATION	0	0	50	50
160-9300-410.15-00	INSURANCE	49,741	41,079	40,298	35,486
160-9300-410.22-00	OFFICE EXPENSE	0	15	100	100
160-9300-410.23-00	PROFESSIONAL SERVICES	0	2,323	1,252	3,700
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*	Services & Supplies	49,741	43,417	41,700	39,336
Other Charges					
160-9300-410.46-00	RESERVE FOR CLAIMS	42,521	16,801	43,087	153,057
160-9300-410.53-01	A-87 CHARGES	224	514	698	1,807
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*	Other Charges	42,745	17,315	43,785	154,864
**	SHORT TERM DISABILITY	92,486	60,732	85,485	194,200
***	SHORT TERM DISABILITY	92,486	60,732	85,485	194,200