

Human Resources

Jill Abel - Director

101-0300	FY 14/15 Adopted Budget	FY 15/16 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	863,034	927,962	64,928
Services and Supplies	48,224	92,757	44,533
Other Charges	(817,385)	(831,669)	(14,284)
Fixed Assets	0	0	0
TOTAL EXPENDITURES	93,873	189,050	95,177
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	0	0	0
TOTAL REVENUE	0	0	0
FUND BALANCE	0	0	0
NET COUNTY COST	93,873	189,050	95,177

Program Description

Human Resources and Organizational Services (HROS) provides a full range of Human Resources and Risk Management Services to County departments including assistance in recruitment, selection, retention, classification and compensation analysis, consultation on organizational structure, organizational development, contract negotiations, employee relations, personnel records management, employee benefits, safety, workers compensation, risk management and loss prevention.

addition to sharing in employer pension cost increases in the 2015/2016 and 2016/2017 fiscal years. The County performed an extensive compensation study in preparation for contract negotiations. The Countywide salary study included our 4 comparable agencies – Butte, Sutter Nevada and Yolo County. The agreement with YCEA includes equity adjustments for many of the YCEA employees in addition to a 2% COLA in the 3rd year of the contract.

Accomplishments FY 2014-2015

- Labor & Employee Relations

The County successfully negotiated a 3 year contract with our largest labor group, YCEA. The contract includes YCEA employees paying an increased share of health insurance costs in

The YCEA contract also included a provision for the development of a Joint Labor Management Committee (JLMC) and the development of some other sub committees to discuss issues identified but more appropriately addressed outside of formal contract negotiations.

Although the contract with our Deputy District Attorneys Association (DDAA) expired in

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September of 2014, we are currently at impasse and participating in the fact finding process.

- Recruitment & Selection

A total of 155 positions were filled in 2014; 125 full time and 30 extra help. Of the 125, 39 (31%) were filled by promoting current county employees. We continue to focus on recruitment and selection processes that will be accurate indicators of success on the job. We work with each hiring manager to customize a recruitment plan and timeline, focusing on selection tools, such as qualification appraisal panels, in-box exercises, behavior-based interview questions and specialized exams.

With the July 2014 effective date of California's "Ban the Box" law, our office worked to not only modify the County's employment application, but also to modify pre-employment processes with each department to ensure compliance with the new law and internal rules.

We have continued the development of robust intranet and internet pages allowing us to effectively and economically use technology to communicate with candidates and employees.

We have created an online applicant "toolbox" that provides helpful information to job-seekers on the County's recruitment and selection process.

We have attended 3 job fairs this year, 2 in our local area and 1 in the Sacramento area, to focus on current and anticipated recruitments.

Many of the departments whose staffing levels were hardest hit by the recession have requested assistance from Human Resources

with organizational assessments. Discussions on departmental structure and position allocation have often required classification and compensation studies that have kept our office very busy.

- Employee Retention

In 2014, a total of 78 employees left the County. Of the 78 who left, 22 (or 28%) of the employees retired from County service. The remaining turnover data was broken down into two categories: voluntary and involuntary.

Voluntary turnover accounts for 39% (30 employees) of the total turnover in 2014. Of the voluntary turnover, 16 (or 53%) of the employees indicated they were leaving for other employment. The 14 remaining employees indicated that they were leaving the County because they were moving out of the area, or for personal or educational reasons.

Involuntary turnover accounts for 33% (26 employees) of the total turnover in 2014. 84% of the involuntary turnover was related to employees being released from probation. 11% of the involuntary turnover is the related to discipline and 5% is related to either layoff or the expiration of a limited term assignment.

- Employee Recognition

Through the County's formal employee recognition program, County employees received awards for outstanding leadership, public service excellence, work force excellence, excellence in teamwork, and sustained effort.

The winners in each category, having been nominated and selected by other County employees, were announced at our annual

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employee recognition barbeque and were also publicly recognized by the Yuba County Board of Supervisors at a board meeting.

We also continued our tradition of recognizing employees who have served Yuba County for 10, 15, 20, 25, 30 and 35 years. Each employee received a gift and was thanked publicly for their service.

- Training & Organizational Development

The training and development of Yuba County employees continues to be a high priority for our department.

In working with Yuba County's Organizational Excellence Committee, our office was able to offer both Supervisory Development and our Yuba Academy Employee Development Series this year. Both series' embody the county's ongoing commitment to developing and promoting our employees.

Our office conducted a survey of the County's management team with the objective of finding out how Human Resources can assist our departments with meeting their business needs. We will be using the results of the survey to guide our training priorities over the next fiscal year.

HROS is responsible for coordinating state and federally mandated training such as Ethics and Sexual Harassment prevention. Our department has developed various relationships with agencies that enable us to provide excellent training on relevant topics to county departments free of charge. This year we offered countywide training on topics like Hiring Best Practices, Conflict Resolution, Performance

Management, Managing Leaves of Absence, Estate Planning, Wills and Trusts and Financial Planning to name just a few.

We strive to be responsive to the business needs of our departments and, on several occasions this year, have created and delivered customized training on topics requested by individual departments.

- Technology

Our office continues to work on the ongoing, phased implementation of WinCAMS (CAMS), the Human Resources Information System, that will reduce redundancies, automate processes and reduce the opportunity for error. The requirements of the Affordable Care Act have solidified our department's need for an HRIS, and our partnership with CAMS is vital to our success. In addition to compliance related objectives, CAMS will enable us to mine meaningful data from the system; metrics that will enable us to measure and manage trends in areas like employee turnover and risk management. Additionally, CAMS will provide tools for budgetary purposes, like salary & benefit costing, and the ability to project cost increases in future fiscal years. Since the implementation is being done in phases, this project has required dedicated focus by HROS staff throughout this fiscal year and will require increased focus during the 2015-2016 fiscal year.

We are excited to be launching BEN IQ at the end of this fiscal year, a "down-loadable" mobile app. BEN IQ will enable County employees and their dependents to get on-demand information about all of their county-provided benefits via their mobile device.

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- Employee Benefit Programs

The Affordable Care Act (ACA) has been a major focus since it went into effect on January 1, 2014. There have been many legislative changes to the law in addition to many revisions to compliance guidelines issued by regulatory agencies. We have successfully implemented all of the required changes to date, however this will continue to be an area of intense focus for our department for the next 2 fiscal years with some significant deadlines approaching in the 15/16 fiscal year.

Our department has played a very active part in the roll out of the Countywide Employee Wellness program. We have two employees on the wellness committee who have been integral in coordinating employee challenges, assisting with events and managing the wellness budget. The Affordable Care Act, the Americans with Disabilities Act and the Fair Employment and Housing Act all have provisions that restrict employer sponsored wellness programs. With that in mind, HROS is dedicated to ensuring that the Countywide program is successful and legally compliant.

The Healthy Families, Health Workplaces Act (AB 1522) provides mandatory paid sick leave for all California employees effective July 1, 2015. Our office has been very busy researching the impacts of this new law and has been following the clean-up legislation as well. In collaboration with impacted departments, our office has a plan in place to be fully compliant with this new mandate.

The Americans with Disabilities Act (ADA) and Fair Employment and Housing Act (FEHA) both mandate that employers engage in a good faith interactive process with employees determined to be disabled under the act(s) to determine if an accommodation can be made to empower the employee to perform the essential functions of the job. The interactive process, coupled with job protected leave entitlements

under the Family Medical Leave Act (FMLA), California Family Rights Act (CFRA) and Pregnancy Disability Leave (PDL), represents a significant work load for the Human Resources Department.

Aetna Employee Assistance Program (EAP) orientations for employees and supervisors were coordinated in the fall of 2014 to ensure that everyone is aware of the rich benefits available through this county-provided program.

- Pension Reform

The Public Employees' Pension Reform Act of 2013 (PEPRA) became law on January 1, 2013; however there has been ongoing clarification and clean-up language to certain portions of the law. Our office exerted a lot of effort this year on issues that needed to be clarified in addition to interacting with CalPERS on policy decisions arising out of the implementation of PEPRA.

- Risk Management, Safety, Workers Compensation & Loss Prevention

California's Department of Industrial Regulations, CalOSHA division, issued emergency Heat Illness regulations that needed to be adopted by all California employers this spring. The County's Heat Illness Prevention Plan was revised and provided to all impacted departments. Departments were given revised training materials and resources to use in preparing employees for the warm weather.

CalOSHA also revised the hand protection requirements under their General Industry Safety Orders. We worked with impacted departments to ensure understanding of the revised regulation and consulted with managers to verify that the hand protection provided and required didn't create any new hazards.

Our department continues to be a resource for both Countywide and customized departmental

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training. With the assistance of our insurance partner, CSAC-EIA, we have been able to offer training that is timely, relevant and free of charge to our departments.

Though we've seen a steady decrease in frequency and severity of repetitive motion/ergonomic injuries over the past 5 years, system and technology changes continue to create risk factors. We focused heavily on ergonomics again this year and hosted training for supervisors to empower them to assist with workstation assessments.

We conducted walk through risk assessments and safety inspections in several of our departments this year including Public Works, Buildings and Grounds and Ag/Weights and Measures. Our goal is to proactively partner with County departments to address safety issues and to prevent employee injuries and County liability.

When comparing 2013 to 2014, we are proud to report a 43% reduction in lost time days and a 2% reduction in modified duty days. This reflects the County's commitment to safety, loss prevention and an aggressive return to work program.

We worked with our excess insurance carrier to create and pilot the CARES program; a program focused on proactive pre-surgical consultation with the injured worker. A nurse case manager is assigned to each case with the goal of ensuring that injured employees understand post-surgery restrictions and expectations, and that they have faster access to whatever is needed during their recovery. The feedback from employees has been excellent.

Our department actively reviews Countywide contracts for insurance provisions. We work with departments on procuring special events coverage for county-sponsored events within the community and act as a liaison with our

insurance provider when it's necessary to file a claim. We look for ways to transfer risk with insurance products when it makes sense with the overall objective of providing robust coverage and insurance rate stability for our departments.

- Superior Courts Transition

During the 2014/2015 fiscal year, our office worked with the Yuba County Superior Courts and the Administrative Office of the Courts to transition all Human Resources-related services over to the AOC and the Courts.

Goals and Objectives FY 2015-2016

The majority of the projects and objectives that HROS focused on last year are ongoing, solely based on the nature of the programs. We're implementing and maintaining best practices and strive to be business partners with the departments we serve.

- Labor & Employee Relations

Our contracts with the Deputy Sheriffs Association (DSA), Management Sheriffs Association (MSA) and Yuba County Probation Peace Officers' Association (YCPPOA) are all expiring in June 2016. Our ongoing goal is to continue to have productive contract negotiations with these groups while preserving the financial strength and fiscal responsibility of the County.

Our office is also responsible for the implementation of MOU/MLA contract provisions in negotiated contracts. While some items aren't as time consuming, others, such as sub-committees, require dedicated and sustained effort.

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- Recruitment and Selection

We will focus on the responsible use of social networking sites such as LinkedIn and Facebook for recruitment purposes.

- Employee Retention & Turnover

We will be doing a deep analysis of turnover data and working with department management to address identified trends.

- Training & Organizational Development

Using the management survey results we obtained this year, and in collaboration with the Organizational Excellence Committee, we plan to continue offering the supervisory and employee development series. However, we will also prioritize gaps identified in the survey such as succession planning and the creation of individual development plans.

- Affordable Care Act Compliance

Compliance with the ACA will continue to be one of our top priorities this fiscal year. 2016 brings the introduction of new IRS and individual reporting requirements.

- Risk Management, Safety & Loss Prevention

After training departmental supervisors and additional HROS employees on how to conduct ergonomic evaluations of workstations, our goal this fiscal year is to proactively provide ergonomic evaluations for newly hired, promoted or transferred employees as part of the onboarding process. We hope to prevent ergonomic injuries before they occur with this model.

We will be creating a schedule for departmental Risk & Loss Prevention Assessments to determine where we may be able to improve the program either through risk transfer, policy development, training or engineering controls. We plan to review losses with departments and discuss trends that have been identified from historical data.

- WinCAMS HRIS Implementation

We will continue with the phased implementation of CAMS this fiscal year. Our department is up against some critical deadlines for compliance with Affordable Care Act which rely heavily on the next phases of our CAMS implementation. We are currently using some redundant processes to audit calculations and reports in the new system and eagerly anticipate being able to eliminate many of the duplicate processes this fiscal year.

As we complete phases of CAMS project, we will need to develop and deliver countywide departmental training and written procedures on the use of the program and the related work-flow processes.

- Metrics

We will begin to build strong metrics on data housed in CAMS which will allow us to be more proactive in assessing countywide trends and benchmarks for the programs we manage.

Pending Issues/Policy Considerations FY 2015-2016

- It is too early to tell how AB1522, the Healthy Families, Health Workplaces – Mandatory Paid Sick Leave law will impact County departments, specifically departments who rely heavily on extra help employees. However, with the impacts of both the Affordable Care Act and AB 1522, we may see an increase in requests for organizational assessments, a change in staffing requirements and/or an increase in recruitments. As regards the ACA, we anticipate the need to monitor revisions and interpretive guidance on the Cadillac Tax Provision within the ACA slated to go into effect in 2018.
- In 2011, Governor Brown consolidated the State Personnel Board (SPB) and the Dept.

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of Personnel Administration to form the California Dept of Human Resources (CalHR). CalHR is currently working on a revision to Title 2 which will create new Merit System Services (MSS) regulations that will govern the recruitment and selection process for public agencies. We are participating in the review and comment process, and will continue to monitor the Title 2 revisions. A change of this magnitude will create significant impacts to our processes, policies, procedures and rules.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
HUMAN RESOURCES					
Salaries & Benefits					
101-0300-414.01-01	REGULAR	615,496	629,470	612,535	622,888
101-0300-414.01-03	EXTRA HELP	8,358	0	0	0
101-0300-414.01-04	OVERTIME	0	28	0	4,000
101-0300-414.01-07	VACATION PAY	161	11,384	0	0
101-0300-414.01-08	SICK LEAVE	0	6,264	0	0
101-0300-414.02-02	CO SHARE PERS	86,886	93,311	107,602	118,527
101-0300-414.02-03	COPST	251	0	0	0
101-0300-414.02-04	GROUP HEALTH INSURANCE	72,937	97,863	105,553	126,660
101-0300-414.02-05	MEDICARE	8,901	9,197	9,831	10,360
101-0300-414.02-06	WORKERS COMP INS	5,770	8,345	23,534	35,677
101-0300-414.02-07	LIFE INSURANCE	866	1,029	1,038	1,116
101-0300-414.02-08	UNEMPLOYMENT INS	3,123	3,233	0	3,414
101-0300-414.02-09	RETIREE HEALTHCARE INS	2,759	2,839	2,941	3,020
101-0300-414.02-10	REPLCMNT BENEFIT-PENSION	0	0	0	2,300
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* Salaries & Benefits		805,508	862,963	863,034	927,962
Services & Supplies					
101-0300-414.12-00	COMMUNICATION	433	452	500	500
101-0300-414.15-00	INSURANCE	2,310	1,609	2,532	5,373
101-0300-414.17-00	MAINTENANCE/EQUIPMENT	15,000	4,800	4,992	5,184
101-0300-414.20-00	MEMBERSHIPS	200	200	600	600
101-0300-414.22-00	OFFICE EXPENSE	7,207	8,084	8,000	9,500
101-0300-414.23-00	PROFESSIONAL SERVICES	1,768	4,682	5,000	43,016
101-0300-414.24-00	PUBLICATIONS	4,869	5,687	4,000	7,000
101-0300-414.28-00	SPECIAL DPMT EXPENSE	2,077	49,723	5,000	4,000
101-0300-414.28-03	SPEC EXP - ORAL BOARDS	5,247	8,195	14,000	13,984
101-0300-414.29-00	TRAVEL	3,600	1,734	3,600	3,600
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* Services & Supplies		42,711	85,166	48,224	92,757

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
	Other Financing Uses				
101-0300-414.85-02	COMPENSATED ABSENCES	5,979	0	0	0
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*	Other Financing Uses	5,979	0	0	0
	Cost Reimbursements				
101-0300-414.90-00	REIMBURSEMENTS	188,180-	482,047-	300,000-	452,438-
101-0300-414.90-87	A87 COST ALLOCATION PLAN	417,949-	376,318-	517,385-	379,231-
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*	Cost Reimbursements	606,129-	858,365-	817,385-	831,669-
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**	HUMAN RESOURCES	248,069	89,764	93,873	189,050
***	HUMAN RESOURCES	248,069	89,764	93,873	189,050

COUNTY OF YUBA
CAO RECOMMENDED BUDGET DETAIL
FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
WORKERS COMP					
Services & Supplies					
155-8500-410.12-00	COMMUNICATION	130	135	250	250
155-8500-410.15-00	INSURANCE	1,041,299	1,331,452	1,605,289	1,485,731
155-8500-410.20-00	MEMBERSHIPS	180	580	1,000	8,788
155-8500-410.22-00	OFFICE EXPENSE	397	361	1,000	1,000
155-8500-410.23-00	PROFESSIONAL SERVICES	92,960	172,739	177,488	180,123
155-8500-410.29-00	TRAVEL	867	9,289	10,000	10,000
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* Services & Supplies		1,135,833	1,514,556	1,795,027	1,685,892
Other Charges					
155-8500-410.53-01	A-87 CHARGES	4,706	2,529	19,360	18,319
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* Other Charges		4,706	2,529	19,360	18,319
Cost Reimbursements					
155-8500-410.90-00	REIMBURSEMENTS	0	1,162-	0	0
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* Cost Reimbursements		0	1,162-	0	0
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** WORKERS COMP		1,140,539	1,515,923	1,814,387	1,704,211
*** WORKERS COMP		1,140,539	1,515,923	1,814,387	1,704,211

COUNTY OF YUBA
 CAO RECOMMENDED BUDGET DETAIL
 FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
LIABILITY INSURANCE					
Services & Supplies					
156-8800-410.12-00	COMMUNICATION	130	135	400	400
156-8800-410.15-00	INSURANCE	593,701	556,145	831,000	872,091
156-8800-410.22-00	OFFICE EXPENSE	1,082	2,014	1,600	3,100
156-8800-410.23-00	PROFESSIONAL SERVICES	183,010	449,767	402,436	569,555
156-8800-410.24-00	PUBLICATIONS	824	709	1,500	1,500
156-8800-410.28-00	SPECIAL DPMT EXPENSE	142	200	1,000	5,000
156-8800-410.29-00	TRAVEL	48	5,048	5,000	5,000
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*	Services & Supplies	778,937	1,014,018	1,242,936	1,456,646
Other Charges					
156-8800-410.46-00	RESERVE FOR CLAIMS	69,864	137,569	1,384,000	1,372,000
156-8800-410.53-01	A-87 CHARGES	1,926	1,960-	39,406	10,350
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*	Other Charges	71,790	135,609	1,423,406	1,382,350
Other Financing Uses					
156-8800-410.85-03	CLAIMS LIABILITY	81,000	0	0	0
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*	Other Financing Uses	81,000	0	0	0
Cost Reimbursements					
156-8800-410.90-00	REIMBURSEMENTS	200-	0	0	40,935-
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*	Cost Reimbursements	200-	0	0	40,935-
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**	LIABILITY INSURANCE	931,527	1,149,627	2,666,342	2,798,061
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***	LIABILITY INSURANCE	931,527	1,149,627	2,666,342	2,798,061

COUNTY OF YUBA
 CAO RECOMMENDED BUDGET DETAIL
 FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
HEALTH INSURANCE					
	Services & Supplies				
157-8400-410.12-00	COMMUNICATION	87	90	250	250
157-8400-410.15-00	INSURANCE	10,338,293	11,099,787	11,305,620	11,187,168
157-8400-410.22-00	OFFICE EXPENSE	391	922	1,200	1,000
157-8400-410.23-00	PROFESSIONAL SERVICES	25,831	48,656	48,656	54,294
157-8400-410.28-00	SPECIAL DPMT EXPENSE	0	0	50,000	0
157-8400-410.29-00	TRAVEL	157	87	1,500	1,000
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*	Services & Supplies	10,364,759	11,149,542	11,407,226	11,243,712
	Other Charges				
157-8400-410.47-00	MED & RELATED COSTS	0	6,939	0	0
157-8400-410.53-01	A-87 CHARGES	27,593	26,643	29,689	125,511
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*	Other Charges	27,593	33,582	29,689	125,511
	Cost Reimbursements				
157-8400-410.90-00	REIMBURSEMENTS	1,098-	3,253-	0	0
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*	Cost Reimbursements	1,098-	3,253-	0	0
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**	HEALTH INSURANCE	10,391,254	11,179,871	11,436,915	11,369,223
***	HEALTH INSURANCE	10,391,254	11,179,871	11,436,915	11,369,223

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
GENERAL INSURANCE					
Services & Supplies					
158-8600-410.12-00	COMMUNICATION	43	45	200	200
158-8600-410.15-00	INSURANCE	58,308	62,813	80,600	48,352
158-8600-410.22-00	OFFICE EXPENSE	78	101	200	200
158-8600-410.23-00	PROFESSIONAL SERVICES	4,297	9,724	13,776	24,214
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*	Services & Supplies	62,726	72,683	94,776	72,966
Other Charges					
158-8600-410.46-00	RESERVE FOR CLAIMS	0	54,417	220,471	139,191
158-8600-410.53-01	A-87 CHARGES	440	476	2,129	1,322
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*	Other Charges	440	54,893	222,600	140,513
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**	GENERAL INSURANCE	63,166	127,576	317,376	213,479
***	GENERAL INSURANCE	63,166	127,576	317,376	213,479

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
UNEMPLOYMENT INSURANCE					
Services & Supplies					
159-8700-410.12-00	COMMUNICATION	43	45	100	50
159-8700-410.22-00	OFFICE EXPENSE	37	64	250	250
159-8700-410.23-00	PROFESSIONAL SERVICES	8,818	6,930	10,820	10,970
159-8700-410.28-00	SPECIAL DPMT EXPENSE	0	30,273	31,000	0
159-8700-410.29-00	TRAVEL	302	777	1,000	1,000
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* Services & Supplies		9,200	38,089	43,170	12,270
Other Charges					
159-8700-410.46-00	RESERVE FOR CLAIMS	223,331	226,435	400,000	762,077
159-8700-410.53-01	A-87 CHARGES	578	488	4,030	1,313
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* Other Charges		223,909	226,923	404,030	763,390
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** UNEMPLOYMENT INSURANCE		233,109	265,012	447,200	775,660
*** UNEMPLOYMENT INSURANCE		233,109	265,012	447,200	775,660

COUNTY OF YUBA
 CAO RECOMMENDED BUDGET DETAIL
 FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
SHORT TERM DISABILITY					
Services & Supplies					
160-9300-410.12-00	COMMUNICATION	0	0	50	25
160-9300-410.15-00	INSURANCE	41,079	38,777	35,486	38,471
160-9300-410.22-00	OFFICE EXPENSE	15	11	100	50
160-9300-410.23-00	PROFESSIONAL SERVICES	2,323	1,252	3,700	1,669
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*	Services & Supplies	43,417	40,040	39,336	40,215
Other Charges					
160-9300-410.46-00	RESERVE FOR CLAIMS	16,801	10,526	153,057	197,952
160-9300-410.53-01	A-87 CHARGES	514	698	1,807	1,333
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*	Other Charges	17,315	11,224	154,864	199,285
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**	SHORT TERM DISABILITY	60,732	51,264	194,200	239,500
***	SHORT TERM DISABILITY	60,732	51,264	194,200	239,500