

# Human Resources

Jill Abel - Director

	FY 17/18 Adopted Budget	FY 18/19 CAO Recommended	Change
<b>101-0300</b>			
<b>EXPENDITURES</b>			
Salaries and Benefits	1,045,984	1,185,667	139,683
Services and Supplies	145,519	304,562	159,043
Other Charges	(1,095,542)	(1,239,205)	(143,663)
Fixed Assets			0
<b>TOTAL EXPENDITURES</b>	<b>95,961</b>	<b>251,024</b>	<b>155,063</b>
<b>REVENUE</b>			
Fed/State			0
Grant			0
Realignment			0
Fees/Misc		158,700	158,700
<b>TOTAL REVENUE</b>	<b>0</b>	<b>158,700</b>	<b>158,700</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>95,961</b>	<b>92,324</b>	<b>(3,637)</b>

## 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.

to have productive contract negotiations with these groups while preserving the financial strength and fiscal responsibility of the County.

We reached agreement with YCEA for a 3-year contract that included Cost of Living Adjustments that totaled 6.5%, with agreement from YCEA for employees to increase the percentage employees pay toward the employer's pension cost to 2%, for a total employee pension contribution of 9%. In addition, the accrual of vacation was capped and the calculation of overtime changed to one that is closer to the definition used by the Fair Labor Standards Act.

## Accomplishments FY 2017-2018

### Labor & Employee Relations

The County's contracts with the Yuba County Employees Association (YCEA) and the Deputy District Attorney Association (DDAA) both expired in June 2017. Our goal was to continue

To date, we have been unable to reach an agreement with the DDAA, but we're hopeful that continued discussions will be successful.

Our department continued to actively work with the IEDA negotiator hired by the County to reach an agreement with SEIU Local 2015, which represents In-Home Support Services

# Human Resources

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*Jill Abel - Director*

workers in Yuba County. The contract has been expired for several years, however there have been ongoing increases to minimum wage and changes to the law that have provided for overtime and paid sick leave. As such, program costs will continue to rise even without an agreement. There has been a great deal of turmoil surrounding the State's financial support of this program, even as we continue to meet with SEIU Local 2015 to pursue productive contract negotiations that are also fiscally responsible.

We provide leadership training for supervisors and managers on topics such as performance management and how to handle many employee relations matters at the department level. A significant amount of time is also spent working with individual managers, supervisors, and employees; providing coaching, working to resolve conflict, giving direction and navigating complicated personnel issues. The ideal is always to "turn an underperforming or difficult employee around" utilizing the tools of progressive discipline and performance management. When the best efforts of all parties don't result in the desired change, we collaborate and assist in working through the complicated process of a termination.

Compliance with labor and employment law is one of our most critical functions. HR and Risk Management programs are often at the heart of many new laws in the State of California, so we work diligently to ensure we are compliant in this quickly changing landscape.

We put a great deal of time and effort into managing leaves of absence and ADA/FEHA interactive process.

## **Recruitment, Selection, Classification & Compensation**

Our office conducted a total of 137 recruitments in 2017; 59 were open recruitments (internal and external applicants), 1 was County-wide promotional, 20 were

department-specific promotional, and 57 were extra help.

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, specialized exams, assessment centers and in-box exercises. We began the use of proctored supplemental questionnaires, online testing and speed interviews for relevant recruitments.

We attended multiple job fairs this year, in addition to career events at local universities – both in our local area and within the larger metropolitan area. Our focus at these events has been to build our applicant pipeline for current and future vacancies, in addition to increasing awareness of the meaningful and challenging work that public service employment can offer.

We continue to partner with departments to assess ideal organizational structure, preparing classification and compensation studies as needed.

We continued to focus our efforts this year to address significant recruitment and retention issues the County continues to have with Deputy Sheriff's, Correctional Officers and Public Safety Dispatchers.

We completed our implementation of CalOPPS as our recruitment portal. CalOPPS has proven to be an extremely cost effective and efficient way to gather applications and applicant data, advertise vacancies, build recruitment lists and communicate with current or prospective applicants electronically. CalOPPS has improved the recruitment process in many ways that we, and the departments we serve, have seen. In summary, we have had an increase in the volume of applications received,

# Human Resources

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*Jill Abel - Director*

improvements in the quality of each applicant pool, a vast reduction in paper, ease and speed in communicating with applicants, uniformity in the collection of information related to an applicant's qualifications, improved applicant tracking and reduced timelines for the entire recruitment process.

## **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, are usually announced at our annual employee recognition barbeque. However, our 2017 BBQ was cancelled due to the Cascade Fire. Winners were 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 all were 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 one session of our Yuba Academy Employee Development Series and two sessions of our Supervisory Development Series this year. These series embody the County's ongoing commitment to developing and promoting our employees.

HROS is responsible for coordinating state and federally mandated training such as Ethics and Sexual Harassment prevention. This year, the Human Resources Department created and

delivered some customized training to departments.

We have also 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 the following topics: Stop the Bleed, Moving Into the Future: Telecommuting and Remote Work, Public Service: Understanding Roles and responsibilities. Introduction to Fair Labor Standards Act, Maximizing Performance Through Evaluation, Documentation, & Discipline and Leaves; Navigating Discipline and Disability Accommodations.

In 2016 the County conducted an Organizational Assessment with a goal of using the results to steer our future efforts. The results were shared with the Board of Supervisors, which adopted several action plan items, two of which were worked on this year: 1) Expand opportunities to highlight the County by developing an Intern and Volunteer Program and, 2) Build on regional relationships with colleges, high schools and trades.

We began a pilot of the new Student Intern and Volunteer program in Fall 2017. We are still working to develop relationships with local colleges and high schools, so that we can expand our program. Currently, we have interns in our Community Development & Services Agency, our Health and Human Services Department and in Animal Care Services. We are hoping to have interns in our Ag/Weights and Measures Office and County Counsel in the near future. Our interns are from Yuba College, UC Davis and Chico State, with plans to work with McGeorge School of Law in the near future. This is a very new program, but the feedback from interns and departments so far has been very positive. College intern assignments are intended to offer the students meaningful work experiences

# Human Resources

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*Jill Abel - Director*

that integrate their classroom learning with the practical realities of work. High school placements are designed to provide general job experience and exposure to County services and programs with an emphasis in those areas of future academic or career interest. Many people are not aware of the variety of rewarding career options available in public service. Our hope is to build a future workforce by generating interest in public service careers, establishing or enhancing relationships with local education institutions and marketing Yuba County as a leading employer in the region.

In the 2016/2017 Fiscal Year, the Auditor/Controller entered into an agreement with Kronos for payroll, time and labor/attendance management. The implementation has been very time consuming for our department and is still an ongoing project. In March 2018, the Board approved a contract amendment with Kronos for the Human Resources module. The implementation of both modules continues to be a heavy lift for our department.

## **Employee Benefit Programs**

We continue to be actively engaged with the CalPERS Stakeholder Engagement Committee to follow the changing landscape with our group health plan. We received many employee complaints regarding CalPERS Pharmacy Benefit Manager, Optum RX, and have worked directly with employees and CalPERS to assist in resolving very serious employee issues. The funding of the CalPERS pension plan has been a topic we have been actively engaged in as CalPERS works to change assumptions, investment allocations and amortization periods in order to improve the funding level and sustainability of the pension plan. We have been active with our lobbyists and vocal with CalPERS and the CalPERS Board to ensure our voice is heard on this important topic. We have worked to ensure we understand the impact

these changes will have to the County's pension contribution rates.

Our department continues to closely follow federal health care reform efforts and the multiple attempts to replace the Affordable Care Act. We continue to perform the labor-intensive but legally required tracking and notices the law requires.

Our office actively participates in the Employee Benefits Committee through CSAC-EIA, which provides our ancillary benefits.

## **Risk Management, Safety, Workers Compensation & Loss Prevention**

Our Sheriff's Department has experienced year-over-year increases in both the frequency and severity of work-related injuries, and their Workers' Compensation costs have been trending upward dramatically. We are actively pursuing loss prevention programs for our public safety departments with a specific focus on our Sheriff's Department.

Repetitive Motion Injuries continue to be a huge risk factor for the County, and a large portion of our loss prevention focus continues to be in this area. This fiscal year, we continued to offer ergonomic evaluations and all related training, both in-house and with the assistance of an outside provider.

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

Our loss prevention efforts this fiscal year have focused on departments and positions where we have seen adverse loss development. We brought in an ergonomic safety specialist to assess the work done by our custodial team. Custodial work is labor intensive, and we have

# Human Resources

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*Jill Abel - Director*

seen some injuries related to the physical nature of the job. We will use the results of the study to work with the departments to provide engineering controls, training and resources to help prevent future injuries.

We are working with our Sheriff's Department to provide a loss prevention program to our deputies and correctional officers; a program that is tailored to address the physical and mental demands of the job and the changing landscape in public safety careers.

Our department actively reviews all County contracts and agreements for insurance provisions. We review RFPs for insurance adequacy and work with departments to review special insurance requirements based on each individual need.

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. With the Oroville Spillway incident in Fiscal Year 16/17 and the Cascade Fire in Fiscal Year 17/18, our office stayed busy ensuring that claims and all supporting documentation were submitted to insurers.

Our office processes and responds to all liability claims against the County, ensuring that risk management investigations are completed and our insurance providers are notified if needed.

Our office actively participates in the Primary Workers' Compensation Committee, the Loss Prevention Committee and the Legislative Committee for our excess insurance carrier, CSAC-EIA.

## Goals and Objectives FY 2018-2019

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

### HRIS Implementation

In Spring 2018, we purchased the Kronos HR module in order to complement and improve the functionality of the Kronos Payroll, Time and Labor Management Module purchased by the Auditor Controller's Office. Our mission and number one objective this fiscal year will be to work on the implementation of the entire Kronos Suite. This will be a major workload for our department and will push us to think objectively and creatively about every process in our office, and in the way we interact with and provide data to every department. In the end, we hope to automate our very paper-driven, manual processes, which will enable us to spend more time partnering with the departments we serve.

### Labor & Employee Relations

In June 2019, all of our Public Safety contracts will expire, so in the Spring of 2019 we will need to begin the work of negotiating successor agreements with our Deputy Sheriffs' Association, our Law Enforcement Management Supervisory Association and our Probation Peace Officers' Association. As always, our goal will be to have productive contract negotiations with these groups, while preserving the financial strength and fiscal responsibility of the County.

We will continue to work with labor groups on the impacts of the Kronos implementation.

# Human Resources

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*Jill Abel - Director*

## **Recruitment & Selection**

We will fine tune any outstanding issues related to the integration of CalOPPS in our recruitment and selection processes. CalOPPS continues to upgrade its functionality, so we have an opportunity to glean additional process improvements in communicating with our applicants and departments. The increased applicant pools we have seen since moving to CalOPPS has presented us with some exciting challenges, like how to narrow larger pools of applicants. We are excited to partner with our departments to design selection processes that result in high caliber employment lists.

We will focus on revising our Merit Resolution based on revisions to Title 2.

## **Classification and Compensation**

Classification and Compensation continues to be a very busy area in our office. With ongoing contract negotiations, this data becomes critical. Through attrition and retirements, requests for organizational studies and classification reviews have been steady. In addition, the YCEA contract has a provision for classification and compensation studies for a total of nine classifications. Several of these classifications have a high volume of incumbents, so the studies will be complicated and the impacts may be considerable.

## **Training & Organizational Development**

Using the results of the organizational assessment performed in the 15/16 Fiscal Year, we will continue working with the Organizational Excellence Committee on initiatives, as prioritized by the Board of Supervisors.

We will work with the Organizational Excellence Committee and our department heads to plan which development academies should be offered this fiscal year.

We will continue focusing on the responsible expansion of the Student Intern and Volunteer Program.

We will work to create an annual survey for employees and department heads that will help guide the use of our training dollars and resources.

## **Employee Benefit Programs**

We will continue our engagement with the CalPERS Stakeholder Engagement Committee in order to maintain our understanding of any proposed changes to our health or pension benefit plan. We will continue to engage with our lobbyists and be vocal with CalPERS and the CalPERS Board on issues that impact Yuba County and our workforce.

We plan to implement Everything Benefits, an optional module offered by a Kronos partner, alongside Kronos providing the County with a streamlined benefits automation solution. This should result in better control over benefits expenses by improving operating efficiency, eliminating manual and paper based processes and ultimately allow for more focus on proactively engaging with our benefits providers and employees. Along these lines, if the implementation goes as planned, we will conduct our first online Open Enrollment using Kronos in the Fall of 2018.

## **Risk Management, Safety, Workers Compensation & Loss Prevention**

We will continue our progress in conducting departmental Risk & Loss Prevention Assessments to determine where we may be able to improve the program through risk transfer, policy development, training or engineering controls. With a focus on departments with adverse loss development, we plan to review losses with departments and discuss trends that have been identified from historical data.

## Human Resources

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*Jill Abel - Director*

We plan to refresh our Injury and Illness Prevention Program (IIPP) with a focus on engaging departmental safety representatives in loss prevention discussions. We will work toward creating department specific loss-prevention objectives and training programs that are customized to their risks and loss history with a goal of reducing injury frequency by 15% over the prior fiscal year. We believe we can accomplish this in Fiscal Year 18/19 with a concerted effort in three areas: a focus on prevention of slips, trips and falls; the development of a physical and emotional wellness program for first responders – as has proven successful in other agencies; and robust training in verbal de-escalation tactics.

We continue to look at creative and cost effective ways to insure upcoming capital improvement projects and professional service agreements.

### **Pending Issues/Policy Considerations FY 2018-2019**

The legislative environment has been extremely active with a large portion of proposed bills related to HR and Risk Management-related issues. We anticipate the need to expend a lot of effort to research, understand and communicate the impacts of proposed bills.

CalPERS is currently engaging with industry experts and performing a market analysis, the results of which will go to the CalPERS board in July. Stakeholder feedback will be solicited from CalPERS agencies sometime between July and September. We will advocate for Yuba County with hopes of seeing that the best health region is selected for Yuba County when the CalPERS Board makes its decision in late 2018 for a 2020 plan year implementation.



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
HUMAN RESOURCES						
101-0300-371.93-00	FEES FOR SERVICES	0	74-	0	0	0
101-0300-372.99-01	OPERATING TRANSFERS IN	0	0	0	158,700-	158,700-
101-0300-372.99-02	COUNTY CONTRIBUTION	0	246,385-	95,961-	92,324-	92,324-
* REVENUE		0	246,459-	95,961-	251,024-	251,024-
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**		0	246,459-	95,961-	251,024-	251,024-
Salaries & Benefits						
101-0300-414.01-01	REGULAR	640,504	763,442	725,223	823,324	823,324
101-0300-414.01-03	EXTRA HELP	0	22,790	27,000	35,000	35,000
101-0300-414.01-04	OVERTIME	6,521	9,225	5,000	7,000	7,000
101-0300-414.01-07	VACATION PAY	4,289	5,804	0	0	0
101-0300-414.01-08	SICK LEAVE	569	0	0	0	0
101-0300-414.02-01	CO SHARE PERS-UAL	0	0	0	123,033	123,033
101-0300-414.02-02	CO SHARE PERS-NORMAL	105,404	129,208	135,782	53,418	53,418
101-0300-414.02-03	PARS	0	684	845	300	300
101-0300-414.02-04	GROUP HEALTH INSURANCE	100,988	142,731	129,483	119,113	119,113
101-0300-414.02-05	MEDICARE	9,052	11,009	10,516	11,851	11,851
101-0300-414.02-06	WORKERS COMP INS	35,677	33,233	4,906	5,854	5,854
101-0300-414.02-07	LIFE INSURANCE	1,034	1,142	1,080	1,188	1,188
101-0300-414.02-08	UNEMPLOYMENT INS	3,414	2,415	689	793	793
101-0300-414.02-09	RETIREE HEALTHCARE INS	3,504	3,075	3,160	3,293	3,293
101-0300-414.02-10	REPLCMNT BENEFIT-PENSION	1,298	1,341	2,300	1,500	1,500
* EXPENDITURE		912,254	1,126,099	1,045,984	1,185,667	1,185,667
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** Salaries & Benefits		912,254	1,126,099	1,045,984	1,185,667	1,185,667
Services & Supplies						
101-0300-414.12-00	COMMUNICATION	259	321	840	700	700
101-0300-414.15-00	INSURANCE	5,373	10,904	13,950	16,531	16,531



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
101-0300-414.17-00	MAINTENANCE/EQUIPMENT	5,280	7,599	11,127	12,716	12,716
101-0300-414.20-00	MEMBERSHIPS	600	600	600	600	600
101-0300-414.22-00	OFFICE EXPENSE	9,895	7,276	14,000	14,000	14,000
101-0300-414.23-00	PROFESSIONAL SERVICES	44,835	64,260	64,056	222,200	222,200
101-0300-414.24-00	PUBLICATIONS	13,113	10,621	11,500	12,000	12,000
101-0300-414.25-00	RENTS & LEASES/EQUIPMENT	0	2,805	1,815	1,815	1,815
101-0300-414.28-00	SPECIAL DPMT EXPENSE	2,348	3,251	3,500	3,500	3,500
101-0300-414.28-03	SPEC EXP - ORAL BOARDS	5,189	6,130	8,600	8,600	8,600
101-0300-414.29-00	TRAVEL	7,834	3,600	3,600	3,600	3,600
101-0300-414.30-00	UTILITIES	0	0	11,931	8,300	8,300
*	EXPENDITURE	94,726	117,367	145,519	304,562	304,562
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**	Services & Supplies	94,726	117,367	145,519	304,562	304,562
Cost Reimbursements						
101-0300-414.90-00	REIMBURSEMENTS	438,825-	499,958-	489,095-	482,023-	482,023-
101-0300-414.90-87	A87 COST ALLOCATION PLAN	379,231-	501,106-	606,447-	757,182-	757,182-
*	EXPENDITURE	818,056-	1,001,064-	1,095,542-	1,239,205-	1,239,205-
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**	Cost Reimbursements	818,056-	1,001,064-	1,095,542-	1,239,205-	1,239,205-
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***	HUMAN RESOURCES	188,924	4,057-	0	0	0
****	HUMAN RESOURCES	188,924	4,057-	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
WORKERS COMP						
155-8500-351.30-00	INTEREST EARNED	0	5,747	4,800	7,000	7,000
155-8500-371.93-00	FEES FOR SERVICES	0	140-	0	0	0
155-8500-371.96-01	CONTRIBUTIONS	0	1,818,351-	1,940,691-	1,950,779-	1,950,779-
155-8500-371.98-99	MISCELLANEOUS	0	2,100-	0	0	0
* REVENUE		0	1,814,844-	1,935,891-	1,943,779-	1,943,779-
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**		0	1,814,844-	1,935,891-	1,943,779-	1,943,779-
Services & Supplies						
155-8500-410.12-00	COMMUNICATION	78	64	120	120	120
155-8500-410.15-00	INSURANCE	1,580,641	1,626,588	1,942,708	2,123,047	2,123,047
155-8500-410.20-00	MEMBERSHIPS	7,978	8,128	9,438	9,588	9,588
155-8500-410.22-00	OFFICE EXPENSE	275	311	0	0	0
155-8500-410.23-00	PROFESSIONAL SERVICES	137,193	153,856	179,418	179,680	179,680
155-8500-410.29-00	TRAVEL	146	2,056	7,107	4,000	4,000
* EXPENDITURE		1,726,311	1,791,003	2,138,791	2,316,435	2,316,435
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** Services & Supplies		1,726,311	1,791,003	2,138,791	2,316,435	2,316,435
Other Charges						
155-8500-410.46-00	RESERVE FOR CLAIMS	0	1,848	0	0	0
155-8500-410.53-01	A-87 CHARGES	18,319	11,455	88,466	27,620	27,620
* EXPENDITURE		18,319	13,303	88,466	27,620	27,620
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** Other Charges		18,319	13,303	88,466	27,620	27,620
Cost Reimbursements						
155-8500-410.90-00	REIMBURSEMENTS	68-	0	0	0	0
* EXPENDITURE		68-	0	0	0	0
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
**	Cost Reimbursements	68-	0	0	0	0
***	WORKERS COMP	1,744,562	10,538-	291,366	400,276	400,276
****	WORKERS COMP	1,744,562	10,538-	291,366	400,276	400,276

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
LIABILITY INSURANCE						
156-8800-351.30-00	INTEREST EARNED	0	15,672-	7,000-	9,000-	9,000-
156-8800-371.96-01	CONTRIBUTIONS	0	917,968-	906,108-	1,170,985-	1,170,985-
*	REVENUE	0	933,640-	913,108-	1,179,985-	1,179,985-
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**		0	933,640-	913,108-	1,179,985-	1,179,985-
Services & Supplies						
156-8800-410.12-00	COMMUNICATION	78	64	200	50	50
156-8800-410.15-00	INSURANCE	537,332	465,292	591,866	669,735	669,735
156-8800-410.22-00	OFFICE EXPENSE	2,757	1,287	0	0	0
156-8800-410.23-00	PROFESSIONAL SERVICES	363,673	499,521	467,201	436,255	436,255
156-8800-410.24-00	PUBLICATIONS	866	877	900	900	900
156-8800-410.28-00	SPECIAL DPMT EXPENSE	0	1,106	5,000	5,000	5,000
156-8800-410.29-00	TRAVEL	2,362	5,035	5,000	5,000	5,000
*	EXPENDITURE	907,068	973,182	1,070,167	1,116,940	1,116,940
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**	Services & Supplies	907,068	973,182	1,070,167	1,116,940	1,116,940
Other Charges						
156-8800-410.46-00	RESERVE FOR CLAIMS	59,970	598,883	1,146,000	973,000	973,000
156-8800-410.53-01	A-87 CHARGES	10,350	51,852	6,354	46,040-	46,040-
*	EXPENDITURE	70,320	650,735	1,152,354	926,960	926,960
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**	Other Charges	70,320	650,735	1,152,354	926,960	926,960
Other Financing Uses						
156-8800-410.85-03	CLAIMS LIABILITY	3,000-	0	0	0	0
*	EXPENDITURE	3,000-	0	0	0	0
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**	Other Financing Uses	3,000-	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
***	LIABILITY INSURANCE	974,388	690,277	1,309,413	863,915	863,915
****	LIABILITY INSURANCE	974,388	690,277	1,309,413	863,915	863,915

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
HEALTH INSURANCE						
157-8400-351.30-00	INTEREST EARNED	0	4,280-	0	0	0
157-8400-371.96-01	CONTRIBUTIONS	0	12,044,782-	13,277,847-	12,973,483-	12,973,483-
157-8400-371.98-99	MISCELLANEOUS	0	28-	0	0	0
* REVENUE		0	12,049,090-	13,277,847-	12,973,483-	12,973,483-
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**		0	12,049,090-	13,277,847-	12,973,483-	12,973,483-
Services & Supplies						
157-8400-410.12-00	COMMUNICATION	52	42	100	50	50
157-8400-410.15-00	INSURANCE	11,360,775	11,860,545	13,277,847	12,973,483	12,973,483
157-8400-410.22-00	OFFICE EXPENSE	322	806	0	0	0
157-8400-410.23-00	PROFESSIONAL SERVICES	71,182	89,495	76,083	145,329	145,329
157-8400-410.28-00	SPECIAL DPMT EXPENSE	4,470	4,422	5,000	5,000	5,000
157-8400-410.29-00	TRAVEL	459	177-	800	800	800
* EXPENDITURE		11,437,260	11,955,133	13,359,830	13,124,662	13,124,662
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** Services & Supplies		11,437,260	11,955,133	13,359,830	13,124,662	13,124,662
Other Charges						
157-8400-410.53-01	A-87 CHARGES	125,511	131,294	58,250-	79,877-	79,877-
* EXPENDITURE		125,511	131,294	58,250-	79,877-	79,877-
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** Other Charges		125,511	131,294	58,250-	79,877-	79,877-
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*** HEALTH INSURANCE		11,562,771	37,337	23,733	71,302	71,302
**** HEALTH INSURANCE		11,562,771	37,337	23,733	71,302	71,302

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
GENERAL INSURANCE						
158-8600-351.30-00	INTEREST EARNED	0	1,137-	500-	500-	500-
158-8600-371.96-01	CONTRIBUTIONS	0	152,728-	36,295-	99,634-	99,634-
*	REVENUE	0	153,865-	36,795-	100,134-	100,134-
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**		0	153,865-	36,795-	100,134-	100,134-
Services & Supplies						
158-8600-410.12-00	COMMUNICATION	26	21	100	40	40
158-8600-410.15-00	INSURANCE	60,909	60,129	71,863	85,899	85,899
158-8600-410.22-00	OFFICE EXPENSE	0	4	0	0	0
158-8600-410.23-00	PROFESSIONAL SERVICES	24,214	17,166	8,119	11,521	11,521
*	EXPENDITURE	85,149	77,320	80,082	97,460	97,460
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**	Services & Supplies	85,149	77,320	80,082	97,460	97,460
Other Charges						
158-8600-410.46-00	RESERVE FOR CLAIMS	60,489	39,483	110,132	75,000	75,000
158-8600-410.53-01	A-87 CHARGES	1,322	13,735-	28,327-	3,044-	3,044-
*	EXPENDITURE	61,811	25,748	81,805	71,956	71,956
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**	Other Charges	61,811	25,748	81,805	71,956	71,956
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***	GENERAL INSURANCE	146,960	50,797-	125,092	69,282	69,282
****	GENERAL INSURANCE	146,960	50,797-	125,092	69,282	69,282



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
UNEMPLOYMENT INSURANCE						
159-8700-351.30-00	INTEREST EARNED	0	6,593-	1,750-	7,654-	7,654-
159-8700-371.96-01	CONTRIBUTIONS	0	156,714-	108,859-	53,796-	53,796-
*	REVENUE	0	163,307-	110,609-	61,450-	61,450-
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**		0	163,307-	110,609-	61,450-	61,450-
Services & Supplies						
159-8700-410.12-00	COMMUNICATION	26	21	30	30	30
159-8700-410.22-00	OFFICE EXPENSE	4	4	0	0	0
159-8700-410.23-00	PROFESSIONAL SERVICES	10,970	6,460	4,498	4,130	4,130
159-8700-410.29-00	TRAVEL	0	0	500	500	500
*	EXPENDITURE	11,000	6,485	5,028	4,660	4,660
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**	Services & Supplies	11,000	6,485	5,028	4,660	4,660
Other Charges						
159-8700-410.46-00	RESERVE FOR CLAIMS	138,934	120,255	572,136	412,136	412,136
159-8700-410.53-01	A-87 CHARGES	1,313	6,741-	13,238-	1,137	1,137
*	EXPENDITURE	140,247	113,514	558,898	413,273	413,273
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**	Other Charges	140,247	113,514	558,898	413,273	413,273
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***	UNEMPLOYMENT INSURANCE	151,247	43,308-	453,317	356,483	356,483
****	UNEMPLOYMENT INSURANCE	151,247	43,308-	453,317	356,483	356,483