



HRM - Special Revenue - FY18 Budget Detail

Budget Year 2018

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	Amount Change FY17-FY18	2018 First Review Budget	% Change FY17-FY18
Fund 010 - Insurance Liability									
EXPENSE									
Department 120 - Human Resource Management									
Sub-Department 130 - Insurance Liability- HRM									
010.120.130.40000	Salaries and Wages	119,520.12	127,174.08	140,441.10	144,416.43	147,639.00	(13,543.00)	134,096.00	(9)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget New Executive Director lower salary then predecessor.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
First Review Budget Assistant Director .48 78,613.00 37,734.24									
First Review Budget Executive Director .80 120,000.00 96,000.00									
First Review Budget payroll accrual .00 133,734.00 361.08									
First Review Budget Totals \$134,095.32									
010.120.130.45000	Healthcare Contribution	13,188.30	12,945.10	14,975.71	16,395.62	16,422.00	774.00	17,196.00	5
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Change in Health percentage for fiscal 2018.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
First Review Budget Assistant Director .48 12,282.00 5,895.36									
First Review Budget Executive Director .80 14,125.00 11,300.00									
First Review Budget Totals \$17,195.36									
010.120.130.45009	Healthcare Subsidy	.00	.00	.00	(782.43)	.00	.00	.00	
010.120.130.45010	Dental Contribution	561.35	619.65	648.56	698.99	717.00	108.00	825.00	15
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Change in Health Percentage for Fiscal 2018.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
First Review Budget Assistant Director .48 644.00 309.12									
First Review Budget Executive Director .80 644.00 515.20									
First Review Budget Totals \$824.32									
010.120.130.45019	Dental Subsidy	.00	.00	.00	(17.94)	.00	.00	.00	



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Fund 010 - Insurance Liability									
EXPENSE									
Department 120 - Human Resource Management									
Sub-Department 130 - Insurance Liability- HRM									
010.120.130.45100	FICA/SS Contribution	8,620.20	9,052.82	9,942.91	10,016.35	11,294.00	(1,035.00)	10,259.00	(9)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Lower because of lower ED salary.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
First Review Budget FICA/SS .08 134,096.00 10,258.34									
First Review Budget Totals \$10,258.34									
010.120.130.45200	IMRF Contribution	13,222.99	13,608.89	13,698.66	13,703.30	14,719.00	(2,006.00)	12,713.00	(14)
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
First Review Budget IMRF .09 134,096.00 12,712.30									
First Review Budget Totals \$12,712.30									
010.120.130.50000	Project Administration Services	110,898.78	109,358.37	108,609.96	105,388.96	128,904.00	5,096.00	134,000.00	4
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget The 4% increase to this line is the administrative costs for CCMSI and Wine Sergi.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
First Review Budget CCMSI- TPA Liability Claim Administration 1.00 98,000.00 98,000.00									
First Review Budget Liability Broker - WineSergi 1.00 36,000.00 36,000.00									
First Review Budget Totals \$134,000.00									
010.120.130.50150	Contractual/Consulting Services	168,834.14	185,193.37	150,522.84	221,894.18	250,000.00	.00	250,000.00	
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
First Review Budget Kinnally Flaherty Krentz & Loran PC 1.00 90,000.00 90,000.00									
First Review Budget Laner Muchin Dombrow Becker Levin and Tominberg Ltd. 1.00 160,000.00 160,000.00									
First Review Budget Totals \$250,000.00									
010.120.130.53000	Liability Insurance	215,585.39	657,875.05	268,681.94	1,123,662.47	419,721.00	32,751.00	452,472.00	8
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget Based on 4 Year Average of Actual Expense. Increase due to recent large liability insurance settlements.									



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Fund **010 - Insurance Liability**

EXPENSE

Department **120 - Human Resource Management**

Sub-Department **130 - Insurance Liability- HRM**

Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
First Review Budget	Allocation to Special Revenue Funds			1.00	(341,983.00)	(341,983.00)		
First Review Budget	General Liability Insurance Premium			1.00	440,525.00	440,525.00		
First Review Budget	HepB Vaccines for employees			10.00	83.00	830.00		
First Review Budget	Liability Claims Expense			1.00	350,000.00	350,000.00		
First Review Budget	Notary Bonds			50.00	25.00	1,250.00		
First Review Budget	Public Official Bonds			10.00	185.00	1,850.00		
						First Review Budget Totals		\$452,472.00

010.120.130.53010	Workers Compensation	484,485.17	1,433,262.16	1,055,738.00	1,152,619.28	1,023,138.00	13,766.00	1,036,904.00	1
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Comments	
Level	Comment
Submitted Budget	Based on 4 Year Average of Actual Expense. Increase due to increase in worker's comp claim settlements.

Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
First Review Budget	Allocation to Special Revenue Funds			1.00	(431,372.00)	(431,372.00)		
First Review Budget	Worker's Comp Claims Expense			1.00	1,240,000.00	1,240,000.00		
First Review Budget	Worker's Comp Insurance Premium			1.00	228,276.00	228,276.00		
						First Review Budget Totals		\$1,036,904.00

010.120.130.53020	Unemployment Claims	27,618.10	70,902.81	44,672.97	14,466.94	74,986.00	(1,852.00)	73,134.00	(2)
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Comments	
Level	Comment
Submitted Budget	Based on 4 Year Average of Actual Expense. Decrease is due to the decreasing instances of unemployment claims filed against the County.

Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
First Review Budget	Allocation to Special Revenue Funds			1.00	(26,866.00)	(26,866.00)		
First Review Budget	Unemployment Claims -			1.00	100,000.00	100,000.00		
						First Review Budget Totals		\$73,134.00

010.120.130.53110	Employee Training	447.95	.00	135.95	5,124.25	3,500.00	6,500.00	10,000.00	186
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Comments	
Level	Comment
Submitted Budget	Training across the county for Safety, HR Compliance, A possible Employee Survey from Survey Monkey.

