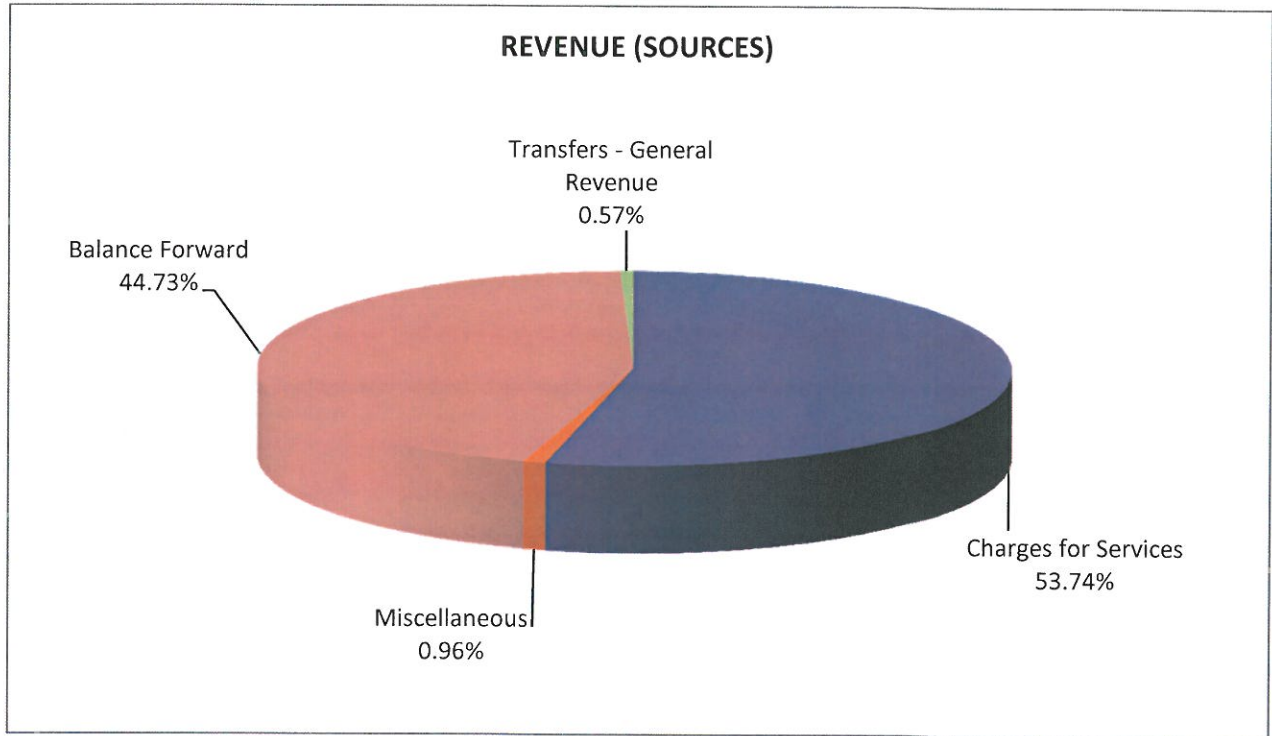
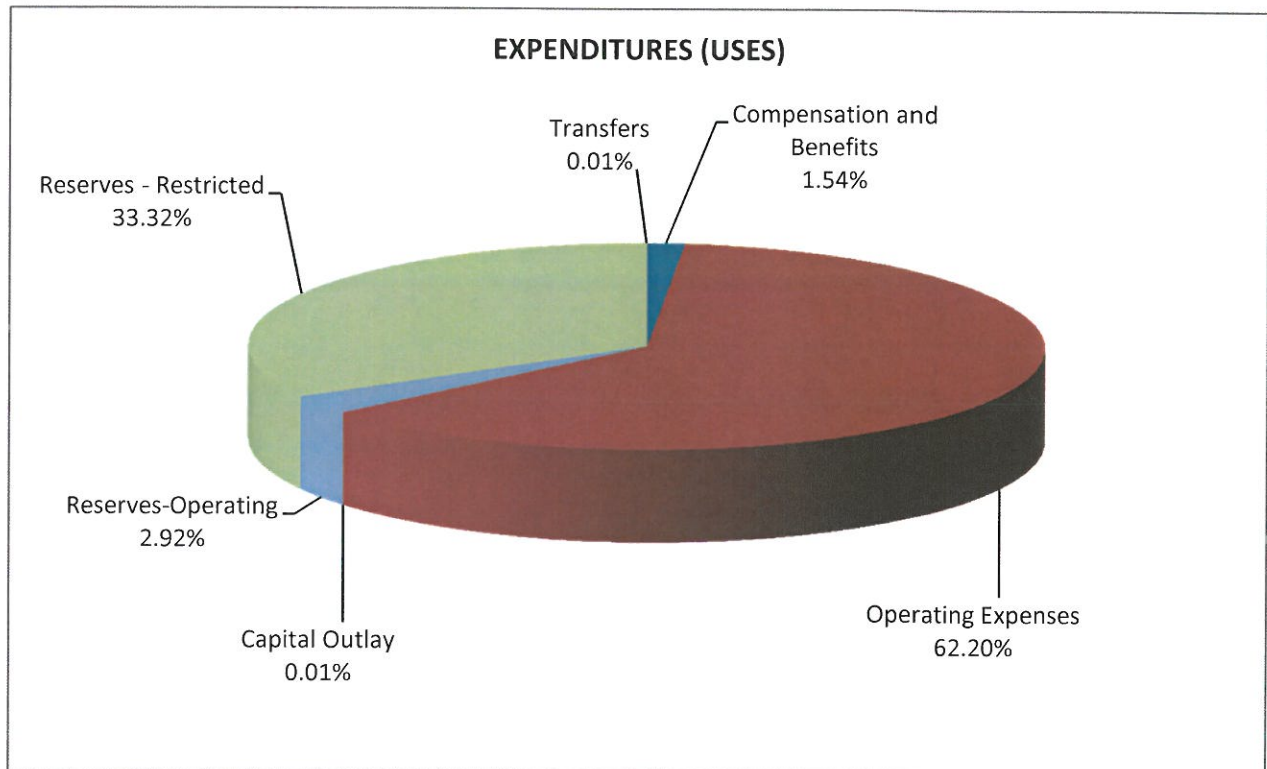


HUMAN RESOURCES OFFICE



ADOPTED BUDGET FY2016-2017
\$113,642,041



HUMAN RESOURCES OFFICE SUMMARY

MISSION STATEMENT:

The Human Resources Office is committed to providing quality support services and benefits administration to employees of the Board of County Commissioners and other County Agencies.

PROGRAMS AND SERVICES:

ACCOMPLISHMENTS, INITIATIVES, TRENDS AND ISSUES AND SERVICE LEVEL IMPACTS:

PERSONNEL TECHNICAL SERVICES-PERSONNEL ADMINISTRATION

Recruitment and referral of applications; process and orient new employees; compile/update/archive/retrieve personnel records; job class/pay review and administration of pay and class plan; match volunteers/interns to service needs.

Accomplishments:

- Conducted on-site efforts at job fairs and local education facilities for employment and volunteer opportunities
- Hosted on-site Veterans' Preference training for employees and local municipalities (over 100 in attendance) and implemented changes to the employment process regarding Veterans' Preference law changes
- Overhauled the Pay and Classification Plan as it relates to changes in the Fair Labor Standards Act for Overtime Exemption Determination
- Participated in the Eastern Florida State College Industry Council

Initiatives:

- A Lean Six Sigma team is reviewing the hiring process in order to provide a more streamlined approach to effectively and efficiently hire personnel
- Complete online Job Requisition system – enhance current Personnel Action System (PAS)
- Research and implement online employment application system that will provide expanded functionality for both applicants and departments

Trends and Issues:

With the expansion of the State of Florida Veterans' Preference Eligibility and the number of Veterans entering the local labor market, Human Resources will provide additional training to County staff. This training will focus on Veterans' Preference in the hiring process. In addition, Human Resources will continue to attend local Veteran-focused Job Fairs.

With the expansion of overtime eligible regulations, we anticipate that the County may continue to transition additional overtime-exempt personnel to overtime-eligible categories as Department of Labor regulations adjust annually.

Changes in the records/payroll SAP system through upgrades and Union contract modifications continue to be difficult to support following the loss of experienced staff, prior staff reductions and associated system conversion challenges. As we move forward, these constraints may result in processing delays and longer wait periods, impacting our level of service.

HUMAN RESOURCES OFFICE SUMMARY

Service Level Impacts:

N/A

EMPLOYEE RELATIONS – PERSONNEL ADMINISTRATION

Collective bargaining/labor agreement administration; process/adjudicate employee grievances and appeals; conflict intervention; employee development, supervisory, customer service, and continuous improvement training; assure equal employment opportunities are afforded to all.

Accomplishments:

- Implemented Title VI Non-Discrimination Plan and complaint process
- Established an interlocal agreement with the City of Titusville to participate in the Employee Development Training program
- Expanded Ethics Training for County Manager’s senior leadership team to include online Ethics refresher course

Initiatives:

- Continue to expand online training opportunities to increase the number of users of the online training program
- Develop supplemental online videos of mandatory classes for part-time employees that are unable to attend classes during the week
- Continue to increase number of participants from other local governments and agencies in the Employee Development training program
- Continue, and increase, partnerships with municipal/local organizations to enable us to develop additional high quality training opportunities without incurring additional costs.

Trends and Issues:

Continuing to add to, and enhance, our internal training and employee development efforts. Training will focus on developing leaders, retaining top talent, succession planning, improving organizational productivity, and providing quality services. As local governments agencies continue to be impacted by budgetary constraints, the County’s Employee Development Program will continue to offer quality training at reasonable costs.

Service Level Impacts:

N/A

EMPLOYEE BENEFITS – INSURANCE

Insurance benefits administration; health & wellness; coordinate employee separations from employment.

Accomplishments:

- Completed the implementation of Medicare Supplement Plan, which includes a comprehensive pharmacy plan, as the only County sponsored plan available to Medicare eligible retirees
- Implemented “Care Management” initiatives through expanded engagement of Health Coach activities, therefore increasing “Gaps in Care” contacts with employees

HUMAN RESOURCES OFFICE SUMMARY

Initiatives:

- Continue to expand “Care Management” initiatives
- New fitness equipment for the Viera Government Complex and the Titusville Government Complex
- New “Motivate Me” adherence based program with coordination of biometrics testing and online health assessment

Trends and Issues:

With changes in plan design, group health care costs have significantly decreased in 2015. This will continue to be monitored with the new “Motivate Me” adherence based program, as more employees will be educated on their health and the tools available to them to improve wellness. The national average for health care costs increases is trending at 3%. Providing quality insurance coverage at a reasonable cost will continue to be a focus. Plan design and/or premium changes will continue to be evaluated in the event it becomes necessary to offset claim expense increases and minimize potential shortfalls in reserves.

Managing the complexities associated with the Affordable Care Act (ACA), specifically an employee’s eligibility status for benefits will require staff to conduct frequent analyses to meet regulatory requirements. With the implementation of IRS employer provided 1094/1095C forms, there have been significant projects to ensure data management is meeting the needs of reporting requirements. This will continue to be a focus to help improve the overall process and ensure compliance.

Service Level Impacts:

N/A

RISK MANAGEMENT – INSURANCE

Administration of workers’ compensation, auto liability, auto physical damage, general liability, property, and loss control/safety plans.

Accomplishments:

- Achieved an 8.22% overall premium decrease due to favorable loss experience in General and Auto Liability programs
- Through refinement of the schedule of assets, and broker’s strategic policy marketing, reduced Property premiums by 10% with a simultaneous increase in Total Insurable Values (TIV) of \$8.1M
- Secured a two-year rate guarantee for policies provided by the Preferred Governmental Insurance Trust (PGIT)

Initiatives:

- Safety Training program development based on entity-wide departmental needs assessments; revitalization of Safety Team(s), including CCAT (County-wide Compliance and Assistance Team)
- Implement comprehensive, detailed review of the asset schedule to ensure accuracy in reporting and data capture

HUMAN RESOURCES OFFICE SUMMARY

Trends and Issues:

The 2016 insurance market outlook is a buyer's market for both property and casualty commercial insurance and affiliated lines, with broad coverage options, including the terms and conditions offered, and abundant capacity. Rate decreases are expected in the mid to high single-digit range for most lines of insurance; we anticipate an impact of approximately a 7%

reduction in total program costs. With a renewed Safety program, we anticipate a continued favorable loss experience resulting in maintaining, if not lowering, loss ratio, and for subsequent year, premium rate.

Service Level Impacts:

N/A

HUMAN RESOURCES OFFICE: DEPARTMENT SUMMARY

DEPARTMENT REVENUES AND EXPENDITURES

	Actual FY2014-2015	Final Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% Inc/(Dec)
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$64,349,669	\$62,954,995	\$61,068,743	(\$1,886,252)	(3.00%)
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$2,332,847	\$579,629	\$1,095,111	\$515,482	88.93%
Statutory Reduction	\$0	(\$325)	(\$325)	\$0	0.00%
<i>Operating Revenues</i>	\$66,682,517	\$63,534,299	\$62,163,529	(\$1,370,770)	(2.16%)
Balance Forward	\$41,024,739	\$48,457,913	\$50,828,134	\$2,370,221	4.89%
Transfers - General Revenue	\$588,770	\$646,823	\$650,378	\$3,555	0.55%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$41,613,509	\$49,104,736	\$51,478,512	\$2,373,776	4.83%
TOTAL REVENUES	\$108,296,025	\$112,639,035	\$113,642,041	\$1,003,006	0.89%
EXPENDITURES:					
Compensation and Benefits	\$1,707,489	\$1,771,131	\$1,751,082	(\$20,049)	(1.13%)
Operating Expenses	\$57,747,947	\$66,794,136	\$70,681,435	\$3,887,299	5.82%
Capital Outlay	\$2,139	\$45,250	\$7,700	(\$37,550)	(82.98%)
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$59,457,576	\$68,610,517	\$72,440,217	\$3,829,700	5.58%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$3,161,464	\$3,322,825	\$161,361	5.10%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$40,867,054	\$37,863,517	(\$3,003,537)	(7.35%)
Transfers	\$0	\$0	\$15,482	\$15,482	0.00%
<i>Non-Operating Expenditures</i>	\$0	\$44,028,518	\$41,201,824	(\$2,826,694)	(6.42%)
TOTAL EXPENDITURES	\$59,457,576	\$112,639,035	\$113,642,041	\$1,003,006	0.89%
PERSONNEL:					
Full-time positions	25.00	25.00	25.00	0.00	0.00%
Part-time Positions	3.00	2.00	2.00	0.00	0.00%
Full-time Equivalent	26.50	26.00	26.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%



PERSONNEL TECHNICAL SERVICES: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2014-2015	Final Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% Inc/(Dec)
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$569	\$0	\$0	\$0	0.00%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$0	\$500	\$500	\$0	0.00%
Statutory Reduction	\$0	(\$25)	(\$25)	\$0	0.00%
<i>Operating Revenues</i>	\$569	\$475	\$475	\$0	0.00%
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$427,143	\$462,005	\$464,411	\$2,406	0.52%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$427,143	\$462,005	\$464,411	\$2,406	0.52%
TOTAL REVENUES	\$427,712	\$462,480	\$464,886	\$2,406	0.52%
EXPENDITURES					
Compensation and Benefits	\$406,684	\$431,356	\$416,828	(\$14,528)	(3.37%)
Operating Expenses	\$21,335	\$31,124	\$48,058	\$16,934	54.41%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$428,019	\$462,480	\$464,886	\$2,406	0.52%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Expenditures</i>	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENDITURES	\$428,019	\$462,480	\$464,886	\$2,406	0.52%
PERSONNEL:					
Full-time positions	7.00	7.00	7.00	0.00	0.00%
Part-time Positions	1.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	7.50	7.00	7.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

PERSONNEL TECHNICAL SERVICES: BUDGET VARIANCES

REVENUES	VARIANCE	% VARIANCE	EXPLANATION
Taxes	\$0	0.00%	
Permits, Fees & Spec. Assess.	\$0	0.00%	
Intergovernmental	\$0	0.00%	
Charges for Services	\$0	0.00%	
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward	\$0	0.00%	
Transfers - General Revenue	\$2,406	0.52%	Due to the purchase of training materials for development of new staff
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

PERSONNEL TECHNICAL SERVICES: BUDGET VARIANCES

EXPENDITURES	VARIANCE	% VARIANCE	EXPLANATION
Compensation and Benefits	(\$14,528)	(3.37%)	Due to retirement of a long-time employee and the hiring of her replacement at a lower rate of pay
Operating Expenses	\$16,934	54.41%	For increased training, education, tuition reimbursement, and books and publications for development of new staff (Personnel Officers, Admin Secretary, Personnel Records Technician)
Capital Outlay	\$0	0.00%	
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$0	0.00%	
Reserves-Operating	\$0	0.00%	
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	\$0	0.00%	
Transfers	\$0	0.00%	

**PERSONNEL TECHNICAL SERVICES
PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	ACTUAL FY 2014-2015	ESTIMATED FY 2015-2016	PROJECTED FY 2016-2017
Deliver excellent customer service	Job requisitions processed	712	700	700
Effective and efficient operations	New hire requisitions processed within 30 days of receipt	97%	99%	99%
Effective volunteer program	BRAVE volunteers placed	45	60	75
	Value added to County services through volunteer program	\$47,520	\$63,360	\$79,700
Enhance the Employee Innovation Program	Employee evaluations completed on time	71%	40%	100%
	Enhance staff learning through on-site and on-line training	340	240	200
Monitor departmental expenditures to reflect economic realities	Actual expenditures as a % of budget	95%	95%	95%

EMPLOYEE RELATIONS: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2014-2015	Final Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% Inc/(Dec)
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$920	\$6,000	\$6,000	\$0	0.00%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	(\$300)	(\$300)	\$0	0.00%
<i>Operating Revenues</i>	\$920	\$5,700	\$5,700	\$0	0.00%
Balance Forward	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$161,627	\$184,818	\$185,967	\$1,149	0.62%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$161,627	\$184,818	\$185,967	\$1,149	0.62%
TOTAL REVENUES	\$162,547	\$190,518	\$191,667	\$1,149	0.60%
EXPENDITURES					
Compensation and Benefits	\$151,253	\$168,093	\$169,240	\$1,147	0.68%
Operating Expenses	\$9,216	\$22,425	\$22,427	\$2	0.01%
Capital Outlay	\$2,139	\$0	\$0	\$0	0.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$162,608	\$190,518	\$191,667	\$1,149	0.60%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Expenditures</i>	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENDITURES	\$162,608	\$190,518	\$191,667	\$1,149	0.60%
PERSONNEL:					
Full-time positions	2.00	2.00	2.00	0.00	0.00%
Part-time Positions	0.00	0.00	0.00	0.00	0.00%
Full-time Equivalent	2.00	2.00	2.00	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

EMPLOYEE RELATIONS: BUDGET VARIANCES

REVENUES	VARIANCE	% VARIANCE	EXPLANATION
Taxes	\$0	0.00%	
Permits, Fees & Spec. Assess.	\$0	0.00%	
Intergovernmental	\$0	0.00%	
Charges for Services	\$0	0.00%	
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward	\$0	0.00%	
Transfers - General Revenue	\$1,149	0.62%	This change is required to fund the increase in Compensation and Benefits
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

EMPLOYEE RELATIONS: BUDGET VARIANCES

EXPENDITURES	VARIANCE	% VARIANCE	EXPLANATION
Compensation and Benefits	\$1,147	0.68%	Attributable to 1.5% Cost of Living Increase offset by a 4% decrease in Employer's Health Insurance premium
Operating Expenses	\$2	0.01%	Negligible change
Capital Outlay	\$0	0.00%	
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$0	0.00%	
Reserves-Operating	\$0	0.00%	
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	\$0	0.00%	
Transfers	\$0	0.00%	

**EMPLOYEE RELATIONS
PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	ACTUAL FY 2014-2015	ESTIMATED FY 2015-2016	PROJECTED FY 2016-2017
Deliver excellent customer service	Hours of training provided	14,686	12,200	13,000
Effective and efficient operations	Average score of employee's satisfaction with Employee Development Workshops	93%	90%	90%
	Training cost per registered employee	\$10.50	\$10.75	\$11.00
Community/Government/Non-Profit partnerships	Training participants from outside the organization	36	44	50
Enhance the Employee Innovation Program	Employee evaluations completed on time	100%	100%	100%
Enhance staff learning through on-site and on-line training	Training hours attended	26	133	25
Monitor departmental expenditures to reflect economic realities	Actual expenditures as % of budget	95%	95%	95%

EMPLOYEE BENEFITS: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2014-2015	Final Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% Inc/(Dec)
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$55,734,935	\$54,188,150	\$52,301,898	(\$1,886,252)	(3.48%)
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$1,003,892	\$448,567	\$464,049	\$15,482	3.45%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<i>Operating Revenues</i>	\$56,738,827	\$54,636,717	\$52,765,947	(\$1,870,770)	(3.42%)
Balance Forward	\$19,060,144	\$25,658,180	\$29,028,401	\$3,370,221	13.14%
Transfers - General Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$19,060,144	\$25,658,180	\$29,028,401	\$3,370,221	13.14%
TOTAL REVENUES	\$75,798,971	\$80,294,897	\$81,794,348	\$1,499,451	1.87%
EXPENDITURES					
Compensation and Benefits	\$522,551	\$529,085	\$431,909	(\$97,176)	(18.37%)
Operating Expenses	\$48,971,255	\$56,367,795	\$59,927,728	\$3,559,933	6.32%
Capital Outlay	\$0	\$44,750	\$0	(\$44,750)	(100.00%)
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$49,493,806	\$56,941,630	\$60,359,637	\$3,418,007	6.00%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$3,161,464	\$3,322,825	\$161,361	5.10%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$20,191,803	\$18,096,404	(\$2,095,399)	(10.38%)
Transfers	\$0	\$0	\$15,482	\$15,482	0.00%
<i>Non-Operating Expenditures</i>	\$0	\$23,353,267	\$21,434,711	(\$1,918,556)	(8.22%)
TOTAL EXPENDITURES	\$49,493,806	\$80,294,897	\$81,794,348	\$1,499,451	1.87%
PERSONNEL:					
Full-time positions	4.00	4.00	4.00	0.00	0.00%
Part-time Positions	1.00	1.00	1.00	0.00	0.00%
Full-time Equivalent	4.50	4.50	4.50	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

EMPLOYEE BENEFITS: BUDGET VARIANCES

REVENUES	VARIANCE	% VARIANCE	EXPLANATION
Taxes	\$0	0.00%	
Permits, Fees & Spec. Assess.	\$0	0.00%	
Intergovernmental	\$0	0.00%	
Charges for Services	(\$1,886,252)	(3.48%)	Due to a 4% reduction in employer's portion of the group health insurance premiums that are collected from Board Departments and participating agencies in the group health plan.
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$15,482	3.45%	Increase in interest and other miscellaneous revenues based on trends from prior years.
Statutory Reduction	\$0	0.00%	
Balance Forward	\$3,370,221	13.14%	Due to modifications that were made to the group health and pharmacy plans that slowed the trend for growth in claims. In addition, there were no catastrophic claims in FY15, resulting in lower claims expense and higher than anticipated Balance Forward.
Transfers - General Revenue	\$0	0.00%	
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

EMPLOYEE BENEFITS: BUDGET VARIANCES

EXPENDITURES	VARIANCE	% VARIANCE	EXPLANATION
Compensation and Benefits	(\$97,176)	(18.37%)	Due to the retirement of long-time employees and the hiring of their replacements at lower rates of pay.
Operating Expenses	\$3,559,933	6.32%	Due to insurance claims based on the 2015 Actuarial Report, which includes an increase based on health care trends.
Capital Outlay	(\$44,750)	(100.00%)	Due to the completion of capital purchases of fitness equipment and computers in FY 15/16
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$0	0.00%	
Reserves-Operating	\$161,361	5.10%	These Reserves are set aside to respond, as required by the Government Accounting Standards Bureau (GASB) Rule 45, to future retirees health care liability
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	(\$2,095,399)	(10.38%)	Due to transfer from Restricted Reserves to Operating Reserves to fund future retirees health care liability (GASB Rule 45), and to meet recommended funding levels based on our 2015 Actuarial report
Transfers	\$15,482	0.00%	Due to a new transfer to the Information Technology Department to partially fund a HIPAA/I.T. Security Officer position.

**EMPLOYEE BENEFITS
PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	ACTUAL FY 2014-2015	ESTIMATED FY 2015-2016	PROJECTED FY 2016-2017
Deliver excellent customer service	Enrollment seminars held	23	18	23
	Customer service contacts	19,349	24,200	21,284
Effective and efficient operations	Health plan cost per member per month	\$477	\$501	\$521
Enhance staff learning through on-site and online training	Training hours attended	15	20	40
Monitor departmental expenditures to reflect economic realities	Actual expenditures as a % of budget	99%	95%	95%
Improve workforce development	Employee evaluations completed on time	100%	100%	100%

RISK MANAGEMENT: PROGRAM PROFILE

PROGRAM REVENUES AND EXPENDITURES

	Actual FY2014-2015	Final Budget FY2015-2016	Adopted Budget FY2016-2017	Difference	% Inc/(Dec)
REVENUES:					
Taxes	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Spec. Assess.	\$0	\$0	\$0	\$0	0.00%
Intergovernmental	\$0	\$0	\$0	\$0	0.00%
Charges for Services	\$8,613,245	\$8,760,845	\$8,760,845	\$0	0.00%
Fines and Forfeits	\$0	\$0	\$0	\$0	0.00%
Miscellaneous	\$1,328,955	\$130,562	\$630,562	\$500,000	382.96%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
<i>Operating Revenues</i>	\$9,942,200	\$8,891,407	\$9,391,407	\$500,000	5.62%
Balance Forward	\$21,964,595	\$22,799,733	\$21,799,733	(\$1,000,000)	(4.39%)
Transfers - General Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - Other	\$0	\$0	\$0	\$0	0.00%
Other Finance Source	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Revenues</i>	\$21,964,595	\$22,799,733	\$21,799,733	(\$1,000,000)	(4.39%)
TOTAL REVENUES	\$31,906,795	\$31,691,140	\$31,191,140	(\$500,000)	(1.58%)
EXPENDITURES					
Compensation and Benefits	\$627,001	\$642,597	\$733,105	\$90,508	14.08%
Operating Expenses	\$8,746,142	\$10,372,792	\$10,683,222	\$310,430	2.99%
Capital Outlay	\$0	\$500	\$7,700	\$7,200	1440.00%
Grants and Aid	\$0	\$0	\$0	\$0	0.00%
<i>Operating Expenditures</i>	\$9,373,143	\$11,015,889	\$11,424,027	\$408,138	3.70%
CIP	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted	\$0	\$20,675,251	\$19,767,113	(\$908,138)	(4.39%)
Transfers	\$0	\$0	\$0	\$0	0.00%
<i>Non-Operating Expenditures</i>	\$0	\$20,675,251	\$19,767,113	(\$908,138)	(4.39%)
TOTAL EXPENDITURES	\$9,373,143	\$31,691,140	\$31,191,140	(\$500,000)	(1.58%)
PERSONNEL:					
Full-time positions	12.00	12.00	12.00	0.00	0.00%
Part-time Positions	1.00	1.00	1.00	0.00	0.00%
Full-time Equivalent	12.50	12.50	12.50	0.00	0.00%
Temporary FTE	0.00	0.00	0.00	0.00	0.00%
Seasonal FTE	0.00	0.00	0.00	0.00	0.00%

RISK MANAGEMENT: BUDGET VARIANCES

REVENUES	VARIANCE	% VARIANCE	EXPLANATION
Taxes	\$0	0.00%	
Permits, Fees & Spec. Assess.	\$0	0.00%	
Intergovernmental	\$0	0.00%	
Charges for Services	\$0	0.00%	
Fines and Forfeits	\$0	0.00%	
Miscellaneous	\$500,000	382.96%	Budgeting for an increase in Insurance Claims Reimbursement based on trends for Actual Revenue
Statutory Reduction	\$0	0.00%	
Balance Forward	(\$1,000,000)	(4.39%)	Balance Forward reduction is based on increases in Risk Management claims for FY15/16
Transfers - General Revenue	\$0	0.00%	
Transfers - Other	\$0	0.00%	
Other Finance Source	\$0	0.00%	

RISK MANAGEMENT: BUDGET VARIANCES

EXPENDITURES	VARIANCE	% VARIANCE	EXPLANATION
Compensation and Benefits	\$90,508	14.08%	Attributable to 1.5% Cost of Living Increase offset by a 4% decrease in Employer's Health Insurance premium as well as an upgrade in one position and adjustments made to the allocation of Risk Management staff
Operating Expenses	\$310,430	2.99%	Mainly due to increase for Workers' Compensation claims based on the 2015 Actuarial report
Capital Outlay	\$7,200	1440.00%	Scheduled replacement of seven computers
Grants and Aid	\$0	0.00%	
CIP	\$0	0.00%	
Debt Service	\$0	0.00%	
Reserves-Operating	\$0	0.00%	
Reserves - Capital	\$0	0.00%	
Reserves - Restricted	(\$908,138)	(4.39%)	Due to decreases in recommended minimum funding based on the 2015 Actuarial report, and funding reallocation to cover increase in Worker's Compensation claims
Transfers	\$0	0.00%	

**RISK MANAGEMENT
PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	ACTUAL FY 2014-2015	ESTIMATED FY 2015-2016	PROJECTED FY 2016-2017
Fulfill workload requirements	Active claims	515	559	604
	New claims	717	710	710
Improved effectiveness	Closed claims	739	828	900
Increase efficiency	Closed claims as a % of all claims	64%	65%	69%
	Administrative cost per claim	\$54	\$59	\$55
Expand community outreach	Employees attending Safety & Loss Control training	444	609	620
Improve workforce development	Employee evaluations completed on time	80%	100%	100%
Enhance staff learning through on-site and on-line training	Training hours attended	79	150	200
Monitor departmental expenditures to reflect economic realities	Actual expenditures as a % of budget	90%	95%	95%

**HUMAN RESOURCES OFFICE
CAPITAL OUTLAY SUMMARY¹**

DESCRIPTION	QUANTITY	UNIT COST	FUNDING SOURCE	TOTAL COST
RISK MANAGEMENT ADMIN				
Computers (Mid-Desktop)	2	\$1,600	Service Fees	\$3,200
Computer (Basic-Desktop)	1	\$1,000	Service Fees	\$1,000
Computers (Mid-Laptop)	2	\$1,750	Service Fees	\$3,500
TOTAL FUNDED FOR DEPARTMENT:				\$7,700

1) Equipment with a value in excess of \$1,000 (computers \$750). Approved items may be purchased using existing Public Sector Purchasing Cooperative contracts awarded through full and open competition when in the best interest of the County.

