10 - Administration

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed	Notes
5600	Insurance Expense	15,483	15,500	16,970	20,000	Liability increase $403, Master Crime increase $2,120
5900	Training	1,548	3,000	1,610	3,000	GFOA, CAJPA, Abila, CalPers
6300	Professional Fees	2,651	3,000	1,679	2,000	Paychex fees
6315	Audit Expenses	19,330	19,330	19,330	19,330	CliftonAllenLarson - Last year of contract
6330	Investment Advisors	18,608	20,000	15,386	20,000	Chandler management fees
7010	Salaries	183,169	232,995	142,612	231,000	Executive Director increase for new contract. Annual increases for staff.
7020	Employee Benefits	62,026	78,090	58,132	91,857	Increased PERS rates, health, dental, life insurance, Deferred Comp
7030	Pension Expense	(3,819)	0	0		Too early to estimate
7200	Bank Service Charges	275	300	212	300	
7300	Dues & Subscriptions	3,226	8,261	11,220	10,000	Abila MIP
7400	Conferences	21,932	15,000	18,121	20,000	CALPELRA
7415	CAJPA	11,144	10,000	4,457	10,000	
7420	PARMA	7,576	10,000	10,333	10,000	
7500	Printing & Reproduction	939	500	1,172	1,600	Service contract for copiers
7600	Utilities & Housekeeping	2,436	3,000	2,072	3,000	
7700	Travel Expenses	4,061	4,000	1,144	4,000	
7800	Board Meeting Expenses	21,555	20,000	11,958	20,000	
7900	Office Materials & Supplies	4,943	3,500	1,951	3,000	
8000	Communications/IT	8,319	15,710	11,631	16,600	2 Desktops, Watchguard upgrade, fiber internet
8100	Depreciation Expense	3,637	3,637	3,637	3,637	Building
8200	Miscellaneous Expense	4,609	500	0	500	
9150	Transfer out Admin	(387,206)	(471,823)	(333,626)	(489,824)	

20 - Loss Prevention

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed Budget	Notes
5805	Safety Funds	15,595	17,000	12,573	17,000	Safety awards and DS/Employee Recognition
5900	Training	17,666	15,000	13,610	20,000	Increase due to Safety Officer addition
5905	Law Enforcement Meeting	3,314	5,000	5,790	11,000	Increase for special agenda for 2018
5910	Loss Prevention Specialist	29,241	36,000	23,268	26,000	Changing from 3 meetings to 2
5915	Road Commissioners	25,239	5,000	5,767	6,500	Increase for additional attendance
5920	DSR Meeting	0	27,500	25,634	35,000	Increase for additional attendance and speaker fee
6300	Professional Fees	825	1,000	0	1,000	
7010	Salaries	180,023	240,415	144,111	257,000	Budgeting for Safety Officer and salary increases
7020	Employee Benefits	43,412	72,178	33,542	59,110	Increased PERS rates, dental, life insurance, Deferred Comp
7030	Pension Expense	(3,088)	0	0	0	Too early to estimate
7200	Bank Service Charges	458	250	60	250	
7300	Dues & Subscriptions	2,504	6,000	3,342	4,000	XpertHR
7500	Printing & Reproduction	1,532	1,000	1,177	3,000	Increase outsourced printing (1825 training)
7600	Utilities & Housekeeping	2,662	3,000	1,650	3,000	
7700	Travel Expenses	35,861	38,000	17,696	38,000	
7900	Office Materials & Supplies	3,204	3,500	2,678	14,000	Office remodel for Safety Officer position
8000	Communications/IT	18,270	17,602	12,212	22,550	1 new desktop, 2 new laptops, projector, 2 phones, Watchguard update, fiber internet
8100	Depreciation Expense	15,120	9,280	9,280	9,280	Honda/Building
8200	Miscellaneous Expense	528	3,000	3,657	4,000	Health Fairs
9150	Transfer out Admin	(383,424)	(498,225)	(315,844)	(530,690)	

* Capital Expense: Car for new Safety Officer $37,000

25 - Claims Administration

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed Budget	Notes
5900	Training	570	3,000	643	3,000	
6300	Professional Fees	44,798	2,000	4,169	5,000	JDI
7010	Salaries	59,438	73,348	49,768	84,700	Salary increase
7020	Employee Benefits	19,543	28,439	15,744	24,921	Increased PERS rates, health, life insurance
7030	Pension Expense	(1,239)	0	0	0	Too early to estimate
7200	Bank Service Charges	107	100	93	100	
7300	Dues & Subscriptions	11	0	31	500	PACE and CEB
7400	Conferences	0	0	0	6,600	Annual County Counsel Meeting
7500	Printing & Reproduction	764	500	371	1,000	Includes cost for insurance card printing
7600	Utilities & Housekeeping	838	1,000	550	1,000	
7700	Travel Expenses	3,216	3,000	1,255	3,500	Anticipating increased travel
7900	Office Materials &	887	1,000	520	1,000	
8000	Communications/IT	20,723	6,959	3,768	7,400	Desktop, Watchguard upgrade, fiber internet
8100	Depreciation Expense	1,212	1,212	1,212	1,212	Building
8200	Miscellaneous	50	0	0	0	
9150	Transfer out Admin	(155,056)	(120,558)	(78,328)	(139,933)	

30 - Claims Administration Workers'

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed	Notes
5700	State Fees	0	0	550	250	IAIABC fees
5900	Training	10,383	20,000	19,055	20,000	
6300	Professional Fees	40,870	68,000	29,824	74,000	JDI, Praxis, and Shred Aware
7010	Salaries	348,176	392,000	285,615	423,050	Salary increase
7020	Employee Benefits	142,261	130,000	114,480	178,000	Increased PERS rates, health, dental, life insurance, Deferred Comp
7030	Pension Expense	(7,259)	0	0	0	Too early to estimate
7200	Bank Service Charges	388	400	143	300	
7300	Dues & Subscriptions	1,467	2,500	2,484	2,500	LexisNexis, Workers Comp Central
7500	Printing & Reproduction	10,292	12,000	5,064	12,000	
7600	Utilities & Housekeeping	6,346	5,800	4,121	5,800	
7700	Travel Expenses	2,906	5,000	2,926	5,000	
7900	Office Materials & Supplies	17,218	16,500	12,043	16,800	
8000	Communications/IT	30,171	35,531	23,002	32,500	2 laptops, desktop, Watchguard upgrade
8100	Depreciation Expense	17,760	11,687	15,065	11,687	JDI software, Building. Sharp copier removed
8200	Miscellaneous Expense	1,515	1,000	0	0	
9150	Transfer out Admin	(618,787)	(700,419)	(514,372)	(781,887)	

* Capital Expense: New Copier Est. $11,725

35 - Workers' Comp Pool

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed Budget	Notes
4100	Member Contributions				1,655,000	
4200	Interest Income				1,500	
4300	Investment Income				25,000	
4400	Increase (Decrease) in FMV				(20,000)	
5510	Claims Paid				500,000	
5520	Change in Unpaid Claims				1,400,000	

40 - Workers Compensation

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed Budget	Notes
4100	Member Contributions	11,429,264	12,677,334	12,723,211	11,963,276	
4200	Interest Income	8,182	3,500	10,014	8,000	
4300	Investment Income	168,609	150,000	173,298	200,000	
4400	Increase (Decrease) in FMV	(106,559)	1,000	0	1,000	
5500	Claims Expense	(34)	0	(83)	0	
5510	Claims Paid	4,752,641	5,500,000	4,363,968	6,000,000	
5520	Change in Unpaid Claims	4,788,000	3,000,000	3,206,999	3,500,000	
5540	Claims Refund	(30,829)	(40,000)	(3,194)	(5,000)	
5550	Claims Subrogation	(3,362)	(5,000)	(2,639)	(5,000)	
5560	Claims Excess Recovery	(1,105,582)	(1,000,000)	(661,380)	(1,000,000)	
5575	Internal Claims Administration	615,623	700,419	514,372	856,887	
5610	Excess Insurance	1,399,018	1,538,920	1,438,246	560,000	
5630	Insurance Dividends	0	0	0	0	
5700	State Fees	126,086	130,000	185,104	200,000	
5800	Risk Management	256,894	333,811	211,736	371,483	
5805	Safety Funds	13,773	27,500	7,471	27,500	
5806	Hearing Tests	15,950	22,000	12,045	18,200	
5810	Risk Management Subsidy	55,000	55,000	55,000	55,000	
5815	Loss Prevention Subsidy	380,292	442,200	442,200	442,200	
5820	Employee Assistance Program	18,715	18,000	11,970	21,500	
7000	General & Administrative	259,428	316,122	223,529	342,877	
9100	Transfers In/Out	61,908	40,000	0	40,000	
9200	Return of Funds	500,000	1,000,000	0	1,500,000	

50 - Property & Liability

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed	Notes
4100	Member Contributions	6,346,697	6,572,200	6,495,199	7,083,786	
4200	Interest Income	3,086	1,350	3,336	2,000	
4300	Investment Income	63,735	60,000	58,110	75,000	
5510	Claims Paid	3,032,730	4,500,000	2,823,805	4,000,000	
5520	Change in Unpaid Claims	(601,000)	500,000	(209,000)	100,000	
5540	Claims Refund	(4,426)	(2,000)	0	(2,000)	
5550	Claims Subrogation	(32,629)	(2,000)	(20,711)	(2,000)	
5560	Claims Excess Recovery	(2,237,402)	(1,500,000)	(1,225,571)	(1,500,000)	
5570	Claims Administration	55,808	50,000	48,834	50,000	
5575	Internal Claims	158,180	120,558	78,328	142,555	
5610	Excess Insurance	3,199,139	3,203,738	3,576,173	3,656,026	
5630	Insurance Dividends	(985)	0	(745)	0	
5800	Risk Management	126,530	164,414	104,229	159,207	
5810	Risk Management Subsidy	55,000	55,000	55,000	55,000	
5815	Loss Prevention Subsidy	187,308	217,800	217,800	217,800	
6300	Professional Fees	29,068	70,000	13,994	30,000	
7000	General & Administrative	127,818	155,702	110,097	146,947	
9100	Transfers In/Out	30,492	20,000	0	20,000	
9200	Return of Funds	312,110	1,500,000	300,000	2,000,000	

60 - Pollution

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed Budget	Notes
4100	Member Contributions	113,180.00	96,467.00	121,467.00	93,700.00	
5600	Insurance Expense	27,632.00	27,632.00	27,632.00	27,632.00	
5610	Excess Insurance	13,515.07	62,050.00	66,067.49	66,067.49	

70 - Medical Malpractice

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed Budget	Notes
4100	Member Contributions	256,528.00	311,889.00	311,891.00	322,523.00	
5610	Excess Insurance	304,445.70	311,889.00	312,403.00	322,523.00	

80 - Leadership Training Fund

Account Code	Account Title	2016-17 Actual	2017-18 Budget	2017-18 Actual	2018-19 Proposed Budget	Notes
4100	Member Contributions	77,000.00	77,000.00	77,000.00	77,000.00	
5640	Subsidy	(64,847.00)	(30,000.00)	(65,141.00)	(30,000.00)	
5805	Safety Funds	22,742.20	0.00	(7,556.27)	0.00	
5815	Loss Prevention Subsidy	33,000.00	0.00	92,400.00	0.00	
5900	Training	90,125.24	100,000.00	58,545.37	100,000.00	
7300	Dues & Subscriptions	15,229.96	35,000.00	19,355.50	35,000.00	
7400	Conferences	0.00	0.00	2,447.96	3,000.00	