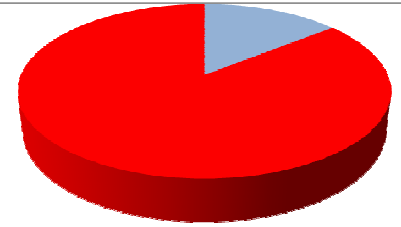


LANCASTER COUNTY  
EXPENDITURES BY FUND

FUND	Workers Compensation Loss	00012
BU	Fund-level report	
UPDATED	5/2/2017	

FY18 Request

- Salary & benefit - 14%
- Capital outlay - 0%
- Operating - 86%



Budget Summary	Current Year Budget FY17	97% of operating & capital base	FY18 Budget Request	% Change in Budget FY17 to FY18	Request Amt Over/(Under) 97%
Salaries & benefits	\$146,198		\$149,890	2.5%	
Operating & capital outlay - base	\$1,239,356	\$1,202,175	\$906,526	-26.9%	(\$295,649)
<b>Total Budget</b>	<b>\$1,385,554</b>		<b>\$1,056,416</b>	<b>-23.8%</b>	

Object #	Object Description	Prior Year FY16 Actuals	FY17 Current Year Budget	FY17 Current Year To-Date Actuals	FY18 Next Year Budget Request	% Change in Budget FY17 to FY18
61210	Regular Salary	110,866	111,400	88,074	114,051	2.4%
61510	FICA Contributions	8,067	8,522	6,377	8,725	2.4%
61520	Retirement Contributions	8,647	8,689	6,870	8,896	2.4%
61530	Group Health Insurance	15,980	15,660	13,426	16,283	4.0%
61540	Group Dental Insurance	270	270	225	270	0.0%
61650	Long-Term Disability	374	357	290	365	2.2%
61660	Post-Employment Health Program	1,310	1,300	1,020	1,300	0.0%
63110	Office Supplies	292	450	346	400	-11.1%
64150	Consulting Services	0	7,500	0	7,500	0.0%
64285	City Information Services	6,234	7,800	7,613	8,162	4.6%
64286	VOIP Information Services	544	609	616	600	-1.5%
64295	Other Misc Contracted Svcs	4,909	6,000	8,313	7,000	16.7%
64810	Telephone - Local	72	75	60	75	0.0%
64855	Postage	76	130	71	100	-23.1%
64910	Printing	0	0	0	75	***
64915	Photocopying	141	300	152	200	-33.3%
65110	Medical Services	249,830	375,000	432,989	375,000	0.0%
65645	Court Costs	15	30	0	0	-100.0%
65660	Memberships & Dues	40	40	40	40	0.0%
65695	Self-Insured Permit	43,095	46,000	38,279	37,000	-19.6%
65750	Wellness Services	11,585	15,750	9,370	15,750	0.0%
65935	Other Insurance	98,968	103,900	100,947	105,000	1.1%
65960	Compensation Payments	239,912	340,000	332,890	340,000	0.0%
65965	Reserve for future Claims	0	330,658	0	0	-100.0%
66520	Building Rent	5,114	5,114	4,262	9,624	88.2%
		<b>\$806,343</b>	<b>\$1,385,554</b>	<b>\$1,052,229</b>	<b>\$1,056,416</b>	<b>-23.8%</b>

**LANCASTER COUNTY  
REVENUES BY AGENCY/FUND**

<b>FUND</b>	<b>Workers Compensation Loss</b>
<b>AGENCY</b>	<b>Revenues-Workers Co</b>
<b>LAST UPDATED</b>	<b>5/2/2017</b>

Object #	Object Description	Prior Year FY16 Actuals	FY17 Current Year Budget	FY17 Current Year To-Date Actuals	FY18 Next Year Budget Request	% Change in Budget FY17 to FY18
55710	County Share	(653,913)	(686,607)	(686,607)	(722,038)	5.2%
55896	Other Reimb & Refunds	(1,494)	0	(12,487)	0	
57110	CD Interest	(1,705)	(2,000)	(1,266)	(2,000)	0.0%
59110	General Fund Transfers	(700,000)	(100,000)	(100,000)	0	-100.0%
		<b>(\$1,357,112)</b>	<b>(\$788,607)</b>	<b>(\$800,360)</b>	<b>(\$724,038)</b>	<b>-8.2%</b>

**LANCASTER COUNTY  
PERSONNEL SUMMARY FORM  
2017-18 BUDGET**

BUSINESS UNIT #: \_\_\_\_\_

BUSINESS UNIT NAME County Risk Management

CLASS	CLASS TITLE	NUMBER OF POSITIONS		PAY RANGE	SALARY AMOUNTS	
		FY16-17 BUDGETED	FY17-18 REQUESTED		FY16-17 BUDGET	FY17-18 REQUEST
369	Risk Management Specialist	0.5	0.5	20,200 - 25,876	26,911	27,449
370	Risk Management Director	1	1		86,602	86,602
						Set by County Board
<b>TOTALS</b>		1.5	1.5		113,513	114,051

**LANCASTER COUNTY**

BUSINESS UNIT #: 6160

**REQUEST FOR MEMBERSHIPS, SUBSCRIPTIONS, SCHOOLS, CONFERENCES  
TRAVEL AND SUBSISTENCE  
2017-18 BUDGET**

**BUSINESS UNIT NAME** County Risk Management

NAME AND POSITION	EXPLANATION AND JUSTIFICATION	BUDGET AMOUNT		
		OBJECT CODE		AMOUNT
		DESCRIPTION	#	
Risk Management Office	Annual dues to state PRIMA Chapter - we receive information from our peer group regarding market conditions so we can compare our insurance costs with other public entities. We also receive legislative updates on workers' compensation issues.	65660		40
	<b>TOTAL</b>			<b>40</b>

**LANCASTER COUNTY**  
**REQUEST FOR CONTRACTUAL SERVICES & LEASES**  
**2017-18 BUDGET**

**BUSINESS UNIT #:** 9560

**BUSINESS UNIT NAME:** County Risk Management

DESCRIPTION	FUTURE IMPACT	BUDGET AMOUNT		
		OBJECT CODE		AMOUNT
		DESCRIPTION	#	
Property/Casualty/Auto brokerage services	Currently under contract with UNICO	64295		36,681
DMV - State of Nebraska	Annual ordering and review of employee MVR's	64295		3,400
	<b>TOTAL</b>			<b>40,081</b>

**Lancaster County  
Employee Information  
2017-18 Budget**

**Department Name** County Risk Management

Identify the number of employees as of the beginning of the fiscal year and use what was used for budget purposes.	FY16-17 Budget	FY17-18 Request
<b>Number of Full Time Equivalents (FTE's)</b>	1.50	1.50
<b>Breakdown of FTE's:</b>		
Full Time	1.00	1.00
Part Time	1.00	1.00
Temporary		
On Call		
Positions not filled		
<b>Breakdown of Employees:</b>		
Number within pay steps of pay plan (merit plus COLA)		
Number at final step or no pay plan (COLA only)	1.00	1.00
<b>Health Insurance Breakdown by Number of Employees:</b>		
Single		
2/4 Party	2.00	2.00
Family		
<b>Retirements:</b>		
Number of Employees		
Cost of Payouts (Include Vacation and PEHP)		

**Lancaster County  
Employee Information  
2017-18 Budget**

**Department Name** County Risk Management

Identify the number of employees as of the beginning of the fiscal year and use what was used for budget purposes.	FY16-17 Budget	FY17-18 Request
<b>Number of Full Time Equivalents (FTE's)</b>	1.50	1.50
<b>Breakdown of FTE's:</b>		
Full Time	1.00	1.00
Part Time	1.00	1.00
Temporary		
On Call		
Positions not filled		
<b>Breakdown of Employees:</b>		
Number within pay steps of pay plan (merit plus COLA)		
Number at final step or no pay plan (COLA only)	1.00	1.00
<b>Health Insurance Breakdown by Number of Employees:</b>		
Single		
2/4 Party	2.00	2.00
Family		
<b>Retirements:</b>		
Number of Employees		
Cost of Payouts (Include Vacation and PEHP)		

**LANCASTER COUNTY**

BUSINESS UNIT #: 6160

**REQUEST FOR MEMBERSHIPS, SUBSCRIPTIONS, SCHOOLS, CONFERENCES  
TRAVEL AND SUBSISTENCE  
2017-18 BUDGET**

**BUSINESS UNIT NAME** County Risk Management

NAME AND POSITION	EXPLANATION AND JUSTIFICATION	BUDGET AMOUNT		
		OBJECT CODE		AMOUNT
		DESCRIPTION	#	
Risk Management Office	Annual dues to state PRIMA Chapter - we receive information from our peer group regarding market conditions so we can compare our insurance costs with other public entities. We also receive legislative updates on workers' compensation issues.	65660		40
	<b>TOTAL</b>			<b>40</b>



Workers Comp (Fund 12)  
Statement of Revenues and Expenditures  
July 1, 2016 through April 30, 2017

	FY2016-2017 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
<b>Revenues</b>				
Charges for Services	686,607	699,094	(12,487)	-1.82%
Interest Income	2,000	1,266	734	36.71%
<b>Total Revenues</b>	<b>688,607</b>	<b>700,360</b>	<b>(11,753)</b>	<b>-1.71%</b>
<b>Expenditures</b>				
<b>Workers Comp</b>				
Salaries & Wages	111,400	93,313	18,087	16.24%
Employee Benefits	34,798	29,056	5,742	16.50%
Office Supplies	450	346	104	23.02%
Other Contracted Services	21,909	16,542	5,367	24.50%
Communications	75	60	15	20.00%
Postage, Courier & Freight	130	71	59	45.25%
Printing & Advertising	300	152	148	49.50%
Contracted Health Services	375,000	432,989	(57,989)	-15.46%
Misc. Fees & Services	61,820	47,689	14,131	22.86%
Insurance & Surety Bonds	774,558	433,837	340,721	43.99%
Rentals	5,114	4,262	852	16.66%
<b>Total Workers Comp Expenditures</b>	<b>1,385,554</b>	<b>1,058,317</b>	<b>327,237</b>	<b>23.62%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(696,947)</b>	<b>(357,957)</b>		
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	100,000	100,000		
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>100,000</b>		
<b>Net Change in Fund Balance</b>	<b>(596,947)</b>	<b>(257,957)</b>		
Fund Balance - July 1, 2016	596,947	596,947		
Fund Balance - April 30, 2017	-	338,990		

Lancaster County  
Workers Compensation Fund (Fund 12)  
(4-30-17)

	<u>Budget FY17</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>
Total Expenditures (BU 9550)	1,209,088.00	913,418.44	636,729.58	1,226,750.54	627,599.07	732,998.43
Total Expenditures (BU 6160)	<u>176,466.00</u>	<u>144,898.50</u>	<u>169,612.97</u>	<u>166,252.33</u>	<u>157,872.07</u>	<u>153,730.12</u>
Total Expenditures (Fund 12)	1,385,554.00	1,058,316.94	806,342.55	1,393,002.87	785,471.14	886,728.55
Breakdown of Larger						
<u>Expenditures by Type (BU 9550):</u>						
Medical Services	375,000.00	432,989.45	249,830.25	348,373.45	241,590.48	361,105.38
Admin Fees		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Assessment		<u>36,279.00</u>	<u>41,095.00</u>	<u>45,733.00</u>	<u>56,038.00</u>	<u>36,340.00</u>
Self Insured Permit	46,000.00	38,279.00	43,095.00	47,733.00	58,038.00	38,340.00
Excess Work Comp		100,947.00	98,968.00	95,472.00	83,340.00	69,959.00
Audit		<u>-</u>	<u>-</u>	<u>-</u>	<u>15,952.00</u>	<u>4,460.00</u>
Other Insurance	103,900.00	100,947.00	98,968.00	95,472.00	99,292.00	74,419.00
Compensation Payments	340,000.00	332,889.58	239,912.34	709,120.50	222,702.67	244,929.84
Budget Amount for Future Claims	330,658.00		352,305.00	309,226.00	471,143.00	402,875.00
REVENUE:						
County Share - Agency Payments	686,607.00	686,607.00	653,913.00	622,765.00	608,635.00	509,425.00
Total Revenues (Fund 12)	788,607.00	800,359.78	1,357,112.11	975,916.97	1,120,166.00	518,267.70
Difference between Rev/Exp		(257,957.16)	550,769.56	(417,085.90)	334,694.86	(368,460.85)

## Workers Compensation Funding

Department	<u>FY18</u>	<u>FY17</u>	<u>Difference</u>	
Youth Services Center	46,039	43,847	2,192	
Corrections	140,569	133,875	6,694	
County Sheriff	112,778	107,408	5,370	
General Fund	113,894	108,470	5,424	
County Engineer	223,199	212,570	10,629	
Crisis Center	14,772	14,069	703	
Property Management	62,513	58,423	4,090	
Emergency Management	2,864	2,728	136	
Election Commissioner	620	590	30	
Jury Commissioner	-	65	(65)	
Noxious Weed	<u>4,790</u>	<u>4,562</u>	<u>228</u>	
TOTAL	722,038	686,607	35,431	5.16%

Department	Service	Basis of Estimate	Total Estimated Costs	Salaries & Benefits	Total w/ Additional Staffing and Unresolveds Issues
Risk Management	State Statute 48-120	Administer the self-insured workers' compensation program. Receive reports of injury; enter data into the database; investigate claims for compensability; review all medical evidence; pay medical bills; determine lost time wages and pay appropriate indemnity benefits; assist County Attorney in preparation of litigation filed in the Nebraska Workers' Compensation Court; report quarterly claims information to CMS. The process requires involvement of the Risk Management Specialist (60%) and the Risk Management Director (10%)	\$64,721	\$64,721	\$64,721
Risk Management	State Statute 13-919	Administer the self-insured general liability program. Receive all tort claims filed and all lawsuits filed; enter claims into the database; establish reserves on claims; coordinate all claims activity with the County Attorney's Office and staff; pay related claims expenses and issue settlement payments when necessary or ordered by the Courts. This process requires involvement with the Risk Management Director (30%)	\$27,737	\$27,737	\$27,737
Risk Management	GASB 10	Provide updated claims information to the actuary firm. Review all claims data for ten years and provide electronic reports to the actuary firm in order to prepare that annual analysis for all County Department funding for insurance. Review draft report for any necessary changes due to the reserve increases or decreases. Approve the final report and provide information to Budget and Fiscal. The information is used to develop the insurance budgets for all County Departments for upcoming fiscal year. This process requires involvement of the Risk Management Director (20%)	\$18,491	\$18,491	\$18,491

Risk Management	Insurance Marketing and Procurement of Insurance Coverages	Complete all applications of insurance for new coverage requirements or renewal of existing policies. Meet with insurance broker to communicate any changes in the insurable assets of Lancaster County; review existing coverage and develop strategies for any newly acquired properties or assets; communicate with the insurance company representatives to answer any questions about Lancaster County operations or locations. This process requires involvement of Risk Management Specialist (15%) and the Risk Management Director (15%)	\$27,737	\$27,737	\$27,737
Risk Management	Auto Insurance Requirements	Maintain a list of all current County employees and drivers' license information. Order MVR's from the Department of Motor Vehicles annually. Refer any MVR's to County Attorney for review and department action; suspensions, serious violations, point balance concerns may be conveyed to the insurance carrier for determination of exclusion of County employee from operating County vehicle. This process requires involvement of the Risk Management Specialist (15%) and the Risk Management Director (15%)	\$27,737	\$27,737	\$27,737
Risk Management	LB757	Conduct quarterly safety committee meetings with the County Central Safety Committee. Record attendance, maintain minutes and agendas; coordinate any specific County Department safety concerns and meetings and presentation; conduct periodic building inspections with insurance carrier when necessary; provide resources to the County Departments for safety rules. This process requires involvement of the Risk Management Specialist (10%) and the Risk Management Director (10%)	\$18,492	\$18,492	\$18,492
TOTALS BY DEPARTMENT			\$184,915	\$184,915	\$184,915