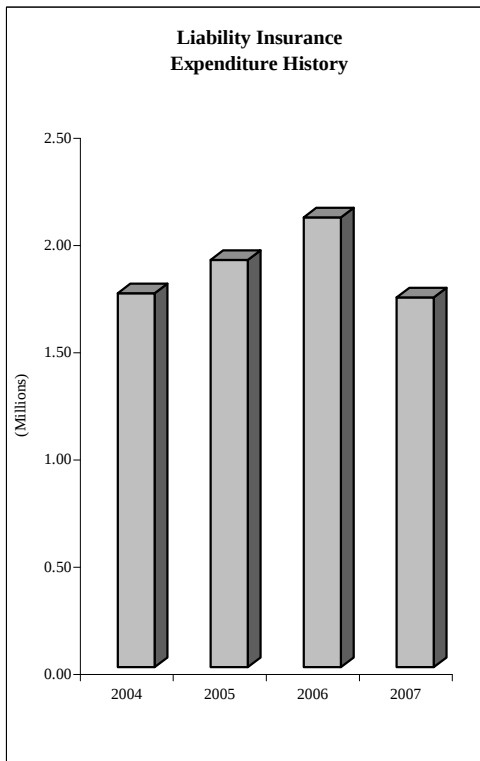


Liability Insurance



Expenditures	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Salaries & Wages	218,258	238,837	243,265	245,019
Personnel Benefits	42,326	48,269	55,839	63,085
Supplies	2,031	817	1,100	1,000
Other Services & Charges	1,061,063	1,191,230	1,378,498	995,600
Debt Interest	-	-	-	-
Depreciation	-	-	-	-
Operating Transfers Out	419,354	419,354	419,354	419,354
Total Expenditures	1,743,032	1,898,507	2,098,056	1,724,058
Ending Fund Equity	576,105	335,887	372,506	737,500
Total Budget			2,470,562	2,461,558
Staffing / FTE's	4.25	4.40	4.40	4.40

Program Description:

The Liability Insurance Fund is a reserve fund for liability and property insurance. The fund pays liability insurance premiums, property insurance premiums, employee fidelity bond premiums, and claims and judgments against the County. It also pays for the expenses of claims litigation and risk management, including all or part of the salary of attorneys and clerical staff. Expenses of claims litigation includes, but is not limited to, expert witness fees, consultant fees, deposition and other court fees, and travel expenses for witnesses, consultants and attorneys. The fund also pays for supplies and equipment used by claims defense staff.

Major Objectives:

- Provide a reserve for payment of the above noted expenses avoiding unfunded expenses that vary significantly from month to month and year to year.
- Provide evaluation and defense of claims and suits against the County.

Revenue/Expenditure Comment:

Costs for liability insurance are apportioned to all County departments (both general fund departments and non-general fund departments) according to past claims history, number of staff, number of vehicles and operating budget.

**2007 Final Budget
Revenue
As of November 30, 2006**

		2004 Actual	2005 Actual	2006 Current	2006 Budget	2007 Budget
Liability Insurance						
REVENUES						
520 52030800001	Beginning Fund Balance				365,083	862,365
520 52036111001	Investment Interest	5,180	5,508	5,871		
520 52036132001	Unrealized Gain/Losses on In		131-	131		
520 52036190001	Other Interest Earnings		5,253		5,500	5,500
520 52036580001	Interfund Insurance Premiums	1,498,200	1,647,657	1,453,069	1,954,979	1,456,693
520 52036940001	Other Judgements & Settlements	402				
520 52039700002	Operating Transfers In-GF	40,000		93,750	145,000	137,000
Fnd 520	Liability Insurance	1,543,782	1,658,287	1,552,822	2,470,562	2,461,558

**2007 Final Budget
Expenditures
As of November 30, 2006**

		2004 Actual	2005 Actual	2006 Current	2006 Budget	2007 Budget
Liability Insurance						
Administration						
Reclassification & Cost Alloc.						
520 100200	Ending Fund Balance				372,506	737,500
520 5200100	Operating Transfers Out	419,354	419,353	26,727	419,354	419,354
Obj 000	Reclassification & Cost Alloc.	419,354	419,353	26,727	791,860	1,156,854
Salaries						
520 101001	Salaries & Wages	213,545	230,717	216,021	243,265	245,019
520 101002	Salaries-Overtime	643	507	269		
520 101010	Accrued Annual Leave	1,863	7,613	10,447		
Obj 001	Salaries	216,051	238,837	226,738	243,265	245,019
Personnel Benefits						
520 102002	Benefits-Direct	42,058	48,269	48,157	55,839	63,085
520 102004	Benefits-Bank Accruals			108-		
Obj 002	Personnel Benefits	42,058	48,269	48,049	55,839	63,085
Supplies						
520 103101	Office & Operating Supplies	416	20		100	
520 103102	Library	1,155	689	739	1,000	1,000
520 103502	Computer Software	423				
520 103590	Small Attrac-Tracked Invento			410-		
Obj 003	Supplies	1,994	709	329	1,100	1,000
Other Services - Charges						
520 104101	Professional Services	13,132	910		5,000	5,000
520 104128	Prof Serv-Lexis	6,251	4,732	2,659	4,992	3,600
520 104301	Travel	1,377	2,425	842		
520 104302	Travel-Administration	64			1,000	1,000
520 104305	Travel-Training				1,500	1,500
520 104401	Advertising	294		415		1,000
520 104501	Operating Rentals & Lease	240				
520 104601	Insurance	671,212	574,176	551,588	750,000	618,000
520 104901	Miscellaneous		4		1,000	1,000
520 104911	Misc-Registrn-Training	1,235	100	25	1,000	1,000
520 104914	Misc-Payments to Claimants		119,943			
Obj 004	Other Services - Charges	693,806	702,290	555,528	764,492	632,100
Sub 010	Administration	1,373,262	1,409,458	857,370	1,856,556	2,098,058
Payments to Claimants						
Supplies						
520 303102	Library		108			
Obj 003	Supplies		108			

2007 Final Budget Expenditures As of November 30, 2006						
		2004 Actual	2005 Actual	2006 Current	2006 Budget	2007 Budget
Liability Insurance						
Payments to Claimants						
Other Services - Charges						
520 304101	Professional Services	3,818	125	4,576		
520 304119	Prof Serv-Consultants	6,670	25,711	1,213	30,000	10,000
520 304121	Prof Serv-Depositions	2,058	7,269	4,927	5,000	5,000
520 304123	Prof Serv-Exhibits	33	245		1,000	
520 304127	Prof Serv-Legal	109,850	77,445	10,955	60,000	
520 304201	Communication-Telephone		75			
520 304202	Communication-Postage		93			
520 304301	Travel	160				
520 304304	Travel-Staff				500	1,000
520 304401	Advertising			1,825		
520 304901	Miscellaneous	297	748	398	500	500
520 304914	Misc-Payments to Claimants	132,396	338,561	151,173	322,006	95,000
520 304934	Misc-Internal Claims	213			50,000	50,000
Obj 004 Other Services - Charges		255,496	450,272	175,068	469,006	161,500
Sub 030 Payments to Claimants		255,496	450,380	175,068	469,006	161,500
Tax Assessment Litigation						
Salaries						
520 401002	Salaries-Overtime	2,207				
Obj 001 Salaries		2,207				
Personnel Benefits						
520 402002	Benefits-Direct	268				
Obj 002 Personnel Benefits		268				
Supplies						
520 403101	Office & Operating Supplies	38				
Obj 003 Supplies		38				
Other Services - Charges						
520 404101	Professional Services	475	3,002		145,000	120,000
520 404119	Prof Serv-Consultants	93,485	3,923			47,000
520 404121	Prof Serv-Depositions	4,283	2,667			5,000
520 404127	Prof Serv-Legal	12,813	28,990			30,000
520 404202	Communication-Postage	191	71			
520 404301	Travel	405		148		
520 404901	Miscellaneous	107	16			
520 404915	Misc-Registration			199		
Obj 004 Other Services - Charges		111,761	38,668	347	145,000	202,000
Sub 040 Tax Assessment Litigation		114,274	38,668	347	145,000	202,000
Fnd 520	Liability Insurance	1,743,032	1,898,506	1,032,784	2,470,562	2,461,558