PERSONNEL DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2012-13

FISCAL TEAL 2012-

PERSONNEL DIRECTOR

	FY 2011-12						
Appropriations	Budget		Position Allocations	Re	commended Budget	Percent Change	Position Allocations
GENERAL FUND							
Personnel	\$	2,642,981	25	\$	2,661,825	0.7%	25
Employee Benefits		6,622,701	10		6,217,894	-6.1%	10
Subtotal General Fund	\$	9,265,682	35	\$	8,879,719	-4.2%	35
INTERNAL SERVICE FUNDS							
Unemployment Insurance** - Fund 270/500	\$	967,926	0	\$	879,284	-9.2%	0
Dental & Vision Insurance** - Fund 270/850	\$	3,952,800	0	\$	4,223,376	6.8%	0
Retiree Sick Leave Benefit - Fund 270/860	\$	700,000	0	\$	2,061,361	194.5%	0
Subtotal Internal Service Funds	\$	5,620,726	0	\$	7,164,021	27.5%	0
TOTAL ALL FUNDS	s	14,886,408	35	\$	16,043,740	7.8%	35

^{**}Budget includes total operating expenses and fixed assets.

Mission Statement

As guided by the merit principles of the Civil Service System, the Personnel Department attracts, recruits, retains and supports a valued, quality workforce in order to provide exceptional services on behalf of Placer County to the public and our employees.

Budget Summary and Changes

ADMINISTERED BY:

The FY 2012-13 Proposed Budget includes funding for 32 positions, an increase of one over the prior year and a reduction of three (9%) since FY 2007-08.

The Personnel budget provides funding for 22 positions. Funding was added for an additional employee to administer the Temporary Office Assistant Program, paid for by a new administrative fee charged to departments for using the program.

The Employee Benefits budget provides funding for ten positions. The Proposed Budget Net County Cost is 10% lower than the prior year largely due to a decreased estimate for OPEB advance funding of \$1 million, offset by increased estimates for Retiree Employee Group Insurance of \$678,280 and Retiree Dental Insurance of \$148,824. Charges to departments are increased by \$317,914.

Dental and Vision expenditures increase by \$270,576 (6.8%) due to an increase in the cost of average dental claims. Employer dental rates will increase \$5 per pay period beginning July 1, 2012, and Employee's dependent rates will increase \$4 per pay period beginning January 1, 2013, to offset the increased costs. Vision rates are flat. The increased revenues will allow for a small set aside to rebuild dwindling reserves.

Unemployment insurance estimates are reduced \$88,642 (9.2%) from the prior year due to removing the one-time contingency of \$200,000 for State impacts offset by higher estimated claim costs of \$100,000 due to increases in extra help usage. Charges to departments are increased from 0.375% of payroll to 0.46% of payroll. The budget will be funded in part using fund balance rollover of \$35,634.

The Retiree Sick Leave Benefit was created to capture the value of the sick leave benefit for employees at retirement and the associated expenses. The contract to administer the retiree health savings account for management/elected officials and confidential employees and reimbursements to PPEO retirees for health insurance are included in this budget. The benefit estimate is increased for FY 2012-13 to \$2 million and is based upon the age, years of service and sick leave balances of our active workforce.

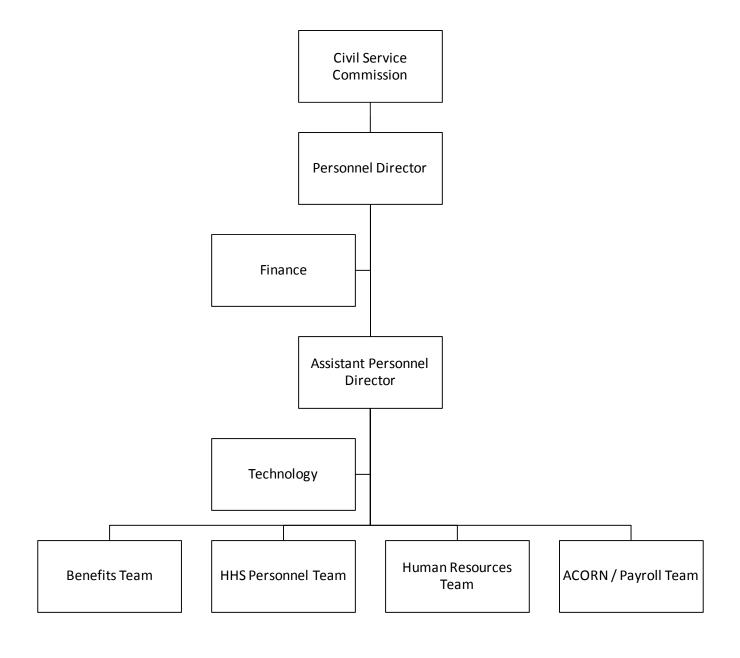
Department Comments

As departments continue to provide public services with fewer resources, the Personnel Department remains committed to supporting the Civil Service Commission and the County in maximizing the potential of our collective human resources by identifying and implementing the most effective organization of work, preparing and planning for retirement impacts, workforce planning and knowledge transfer.

Over the new fiscal year, the Personnel Department (despite vacancies in key positions) will continue efforts to provide excellent customer service through implementation of an internal restructuring and cross-training program. By building internal capacity, the Personnel Department is prepared to assist departments with operational impacts in response to a wide variety of legislative and funding impacts including potential increases in recruitments and retirements. As well, the Personnel Department will continue administration of the cost-saving Temporary Office Assistant program, increased use of information technology and continued labor relations support.

Final Budget Changes from the Proposed Budget

PERSONNEL DEPARTMENT



Personnel 10500

Program Purpose: The Personnel Department's purpose is to provide dedicated services in the areas of recruitment, human resource services, benefits administration, payroll and labor relations support for Placer County and its employees.

Major Budget Adjustments Proposed for FY 2012-13

- Net county cost increase by \$8,623 (less than 1%)
- Add funding of \$104,268 for one administrative technician for the Temporary Office Assistant Program offset by Charges to Departments

Employee Benefits 11480

Major Budget Adjustments Proposed for FY 2012-13

- Reduce advanced up-front OPEB funding \$1 million
- Increase Retired Employee Group Insurance \$678,280 (6%)
- Increase Retiree Dental Insurance \$148,824 (28%) due to increased average claim cost estimates
- Increase Charges to Departments \$317,914 to offset insurance estimates

Unemployment (Internal Service Fund) 06220

Program Purpose: To fund and administer Placer County's self-insured Unemployment Insurance Program.

Major Budget Adjustments Proposed for FY 2012-13

- Remove \$200,000 contingency for state impacts
- Add \$100,000 for higher anticipated claims due to increased County usage of extra help

Dental & Vision (Internal Service Fund) 02850

Program Purpose: To provide a funding source for Placer County's self-insured Dental and Vision Insurance Program in which other local public agencies also participate.

Major Budget Adjustment Proposed for FY 2012-13

Total expenditures increase \$270,576 due to increased dental claim costs

Retiree Sick Leave Benefit (Internal Service Fund) 02860

Program Purpose: This fund was created to record and manage transactions related to the Retiree Sick Leave benefit. As employees retire the liability accruing for the sick leave benefit will be calculated and paid into this fund through charges to departments.

Major Budget Adjustment Proposed for FY 2012-13

Increase expenditures by \$1.3 million based on anticipated participation

FUNDED POSITIONS

CHANGES IN FUNDED POSITIONS	FY 2007-08	FY 2011-12	FY 2012-13
	FINAL BUDGET	FINAL BUDGET	PROPOSED BUDGET
Personnel	35	31	32

Budget Unit General Fund - 100
Function General
Activity Personnel - 10500

	Activity Personnel - 10500							
Detail by Revenue Category and Expenditure Object		2010-11 Final Actuals		2011-12 Estimated	R	2012-13 ecommended		2012-13 Adopted by the Board of Supervisors
1		2		3		4		5
Revenue								
Intergovernmental Revenue								
7234 State Aid - Mandated Costs	\$	232	\$		\$		\$	
Total Intergovernmental Revenue	\$	232	\$		\$		\$	
Charges for Services								
8248 Personnel Services	\$	54,687	\$	51,726	\$	61,947	\$	
Total Charges for Services	\$	54,687	\$	51,726	\$	61,947	\$	
Miscellaneous Revenues	_		_					
8764 Miscellaneous Revenues	\$	5,321	\$		\$		\$	
Total Miscellaneous Revenues	\$	5,321	\$		\$		\$	
Total Revenue	\$	60,240	\$	51,726	\$	61,947	\$	
Expenditures / Appropriations								
Salaries & Benefits								
1001 Employee Paid Sick Leave	\$	29,676	\$	1,250	\$		\$	
1002 Salaries and Wages		1,655,357		1,671,390		1,724,197		
1003 Extra Help		6,655						
1005 Overtime & Call Back				2,500		1,000		
1011 Salary Savings				(30,652)		(17,521)		
1018 Taxable Meal Reimbursements		35						
1099 Salaries & Wages Undistributed		(35)						
1300 P.E.R.S.		369,641		435,255		481,051		
1301 F.I.C.A.		121,611		124,243		131,901		
1303 Other - Post Employment Benefits		166,850		137,471		161,276		
1310 Employee Group Ins		247,206		251,829		265,954		
1315 Workers Comp Insurance				1,839		3,527		
1325 401 (k) Employer Match		11,732		15,750		15,750		
Total Salaries & Benefits	\$	2,608,728	\$	2,610,875	\$	2,767,135	\$	
Services & Supplies								
2051 Communications - Telephone	\$	32,880	\$	37,857	\$	37,857	\$	
2052 Mobile Communication Devices		1,541		1,200		1,200		
2068 Food		1,057						
2290 Maintenance - Equipment				2,487				
2291 Maintenance - Computer Equip		1,709				2,487		
2439 Membership/Dues		3,930		2,500		2,500		
2481 PC Acquisition		2,341		2,212		6,212		
2511 Printing		6,459		14,000		12,000		
2522 Other Supplies		21		5,000		4,000		
2523 Office Supplies & Exp		9,580		12,000		12,000		
2524 Postage		334		15,000		12,500		
2554 Commissioner's Fees		8,600		10,000		10,000		
2555 Prof/Spec Svcs - Purchased		41,467		39,000		44,000		
2556 Prof/Spec Svcs - County		2,022		4,809		4,809		
2701 Publications & Legal Notices		0.000		3,928		2,500		
2709 Countywide System Charges		2,096		2,104		5,465		
2838 Special Dept Expense-1099 Reportable		2,545		4.000		4.000		
2840 Special Dept Expense		2,306		1,000		1,000		
2844 Training		10,764		4,500		4,000		
2931 Travel & Transportation		1,646		4,580		2,500		
2932 Mileage		2,223		4,500		4,500		
2933 Lodging 2941 County Vehicle Mileage		1,889				1,800		
		582 266		0.750		500 2,000		
2964 Meals/Food Purchases	¢		•	2,750	¢	2,000	¢	
Total Services & Supplies Intrafund Transfers Out	\$	136,258	Þ	169,427	\$	173,830	Þ	
5291 I/T Maintenance - Computer Equipment	\$		\$	3,200	\$	2,108	\$	
5404 I/T Maintenance - Computer Equipment	ψ	56,818	φ	57,144	ψ	65,340	φ	
5404 I/T Maintenance - Services 5405 I/T Maintenance - Bldgs & Improvements		50,010		3,682		3,682		
5552 I/T - MIS Services		95,873		99,384		103,082		
5880 I/T-Public Safety Srvcs		430		55,504		100,002		
5965 I/T Utilities		31,804		29,000		21,648		
JJOJ I/1 Guildos		31,004		23,000		21,040		

Budget Unit General Fund - 100

Function General

Activity Personnel - 10500

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals		2011-12 Estimated		R	2012-13 ecommended	2012-13 Adopted by the Board of Supervisors		
1		2		3		4		5	
Total Intrafund Transfers Out	\$	184,925	\$	192,410	\$	195,860	\$		
Intrafund Transfers In									
5002 I/T - County General Fund	\$	(364,982)	\$	(329,731)	\$	(475,000)	\$		
Total Intrafund Transfers In	\$	(364,982)	\$	(329,731)	\$	(475,000)	\$		
Total Expenditures / Appropriations	\$	2,564,929	\$	2,642,981	\$	2,661,825	\$		
Net Cost	\$	2,504,689	\$	2,591,255	\$	2,599,878	\$		

Budget Unit **General Fund - 100**Function **General**

Activity Employee Benefits - 11480

Detail by Revenue Category and Expenditure Object	Actuals			2011-12 Estimated	R	2012-13 ecommended	2012-13 Adopted by the Board of Supervisors	
1		2		3		4		5
evenue								
Charges for Services	Φ.	4.070.507	•	4 000 074	•	4 222 522	•	
8248 Personnel Services	\$	1,279,567	\$	1,228,974	\$	1,336,530	\$	
Total Charges for Services	\$	1,279,567	\$	1,228,974	\$	1,336,530	\$	
Miscellaneous Revenues	Φ.		•	400.000	•	400.000	•	
8761 Insurance Refunds	\$	(070)	\$	400,000	\$	400,000	\$	
8769 R&R Clearing - Insurance Premiums	*	(670)	•	400.000	^	400.000	•	
Total Miscellaneous Revenues	\$	(670)	\$ \$	400,000	\$ \$	400,000	\$	
Total Revenue	\$	1,278,897	Þ	1,628,974	Þ	1,736,530	\$	
penditures / Appropriations								
Salaries & Benefits	•	202 2	•	=== 000	•	0=0.000	•	
1001 Employee Paid Sick Leave	\$	330,277	\$	750,000	\$	850,000	\$	
1002 Salaries and Wages		726,575		764,425		766,692		
1005 Overtime & Call Back		571		(40.004)		(40.004)		
1011 Salary Savings				(12,884)		(12,884)		
1300 P.E.R.S.		162,799		195,261		210,074		
1301 F.I.C.A.		54,873		58,479		58,652		
1303 Other - Post Employment Benefits		541,363		1,562,485		66,430		
1304 Other - Post Emplymnt Charges (Up Front)						500,000		
1310 Employee Group Ins		113,233		115,422		120,039		
1315 Workers Comp Insurance				765		1,132		
1320 Retired Employee Grp Ins		9,427,526		10,797,268		11,475,548		
1321 Retiree Dental Insurance		517,960		539,304		688,128		
1325 401 (k) Employer Match		5,576		5,625		7,500		
Total Salaries & Benefits	\$	11,880,753	\$	14,776,150	\$	14,731,311	\$	
Services & Supplies								
2051 Communications - Telephone	\$	10,337	\$	12,000	\$	12,000	\$	
2291 Maintenance - Computer Equip		618						
2431 Professional Dues		310						
2439 Membership/Dues		2,415		2,300		2,300		
2481 PC Acquisition		4,683		5,000		5,000		
2511 Printing		8,195		10,000		10,000		
2522 Other Supplies		21		1,500		1,500		
2523 Office Supplies & Exp		5,786		6,000		6,000		
2524 Postage		5,296		7,680		7,680		
2555 Prof/Spec Svcs - Purchased		135,009		158,161		172,418		
2556 Prof/Spec Svcs - County		247,257		316,946		246,931		
2701 Publications & Legal Notices		345						
2709 Countywide System Charges		1,425		1,406		3,206		
2838 Special Dept Expense-1099 Reportable		583						
2840 Special Dept Expense		159,675		432,358		320,185		
2844 Training		1,555		2,800		2,800		
2931 Travel & Transportation		273		3,500		3,500		
2932 Mileage		403		1,500		1,500		
2941 County Vehicle Mileage		301						
2964 Meals/Food Purchases		228		200		200		
Total Services & Supplies	\$	584,715	\$	961,351	\$	795,220	\$	
Capital Assets			_		_	_	_	
4451 Equipment	\$		\$		\$	7,000	\$	
Total Capital Assets	\$		\$		\$	7,000	\$	
Intrafund Transfers Out								
5404 I/T Maintenance - Services	\$	48,483	\$		\$	48,500	\$	
5405 I/T Maintenance - Bldgs & Improvements				39,883				
FFFO L/T MIO O '		32,782		33,362		36,732		
5552 I/T - MIS Services								
5552 1/1 - MIS Services 5556 1/T - Professional Services		262,950		265,382 338,627		262,916 348,148		

Budget Unit General Fund - 100

Function General

Activity Employee Benefits - 11480

etail by Revenue Category and Expenditure Object		2010-11 Final Actuals	2011-12 Estimated	Re	2012-13 ecommended	2012-13 Adopted by the Board of Supervisors	
1		2	3		4		5
Intrafund Transfers In			•				
5002 I/T - County General Fund	\$	(4,643,187)	\$ (4,709,043)	\$	(4,873,714)	\$	
5004 I/T - Road Fund		(603,041)	(635,801)		(649,016)		
5008 I/T - County Office Bldg Fund		(71,669)	(78,994)		(81,879)		
5009 I/T - County Library Fund		(216,240)	(210,719)		(212,013)		
5011 I/T - Public Safety Fund		(3,171,961)	(3,772,673)		(3,799,278)		
5015 I/T - PC Housing Authority Fund		(8,646)	(13,400)		(13,890)		
5017 I/T - IHSS Public Authority			(32,797)		(33,995)		
Total Intrafund Transfers In	\$	(8,714,744)	\$ (9,453,427)	\$	(9,663,785)	\$	
Total Expenditures / Appropriations	\$	4,094,939	\$ 6,622,701	\$	6,217,894	\$	
Net Cost	\$	2,816,042	\$ 4,993,727	\$	4,481,364	\$	

County of Placer Operation of Internal Service Fund Fiscal Year 2012-13

Fund Self Insurance Fund - 270
Subfund State Unemployment Insurance - 500
Activity State Unempl Insurance - 6220

Operating Detail	2010-11 Actual		2011-12 Estimated		_	2012-13 ommended	2012-13 Adopted by the Board of Supervisors	
1	2			3		4	5	
Operating Revenues								
8794 Employer Share - State Unemployment Ins				900,000		829,650		
Total Operating Revenues	\$		\$	900,000	\$	829,650	\$	
Operating Expenses								
2524 Postage 2550 Administration 2555 Prof/Spec Svcs - Purchased 2709 Countywide System Charges 3551 Transfer Out A-87 Costs 3923 Employee Claims Total Operating Expenses Operating Income (Loss)	\$	2 55,783 1,783 173 525,177 582,918	\$	52,852 2,500 169 12,405 900,000 967,926	\$	53,673 2,500 243 22,868 800,000 879,284 (49,634)	\$	
Non-Operating Revenue (Expenses)								
3935 Contingencies-Judgement and Damages 6950 Interest 6970 Investment Income 8794 Employer Share - State Unemployment Ins		(149,008) 14,146 3,724 592,257		12,000		14,000		
Total Non-Operating Revenue (Expenses)	\$	461,119	\$	12,000	\$	14,000	\$	
Income Before Capital Contributions and Transf	fers \$	(121,799)	\$	(55,926)	\$	(35,634)	\$	
Change in Net Assets	\$	(121,799)	\$	(55,926)	\$	(35,634)	\$	
Net Assets - Beginning Balance Net Assets - Ending Balance	\$	421,618 299,819	\$	299,819 243,893	\$	243,893 208,259	\$	

County of Placer Operation of Internal Service Fund Fiscal Year 2012-13

Fund Self Insurance Fund - 270
Subfund Dental & Vision Insurance - 850
Activity Dental & Vision Insurance - 2850

Operating Detail		2010-11 Actual	I	2011-12 Estimated	2012-13 commended	2012-13 Adopted by the Board of Supervisors	
1		2		3	4		5
Operating Revenues							
8784 Contrib Dental Ins Prem-COBRA 8785 Contrib Dental Insurance Premium 8786 Contrib Vision Insurance Premium 8787 Contrib Vision Insur Premium-COBRA 8788 Contrib Dental Ins Premium-Leave 8789 Contrib Vision Ins Premium-Leave		18,182 2,352,204 564,658 29,965 6,405 1,603		41,784 2,612,059 589,694 29,539 4,505 2,287	39,480 2,829,278 560,767 30,416 3,495 2,287		
8797 Cont Dental Prem - Retirees Total Operating Revenues	\$	678,237 3,651,254	\$	746,622 4,026,490	\$ 891,878 4,357,601	\$	
Operating Expenses							
2550 Administration		79.425		78,520	81,427		
2555 Prof/Spec Svcs - Purchased		288,463		320,626	352,127		
2709 Countywide System Charges		672		854	1,245		
3551 Transfer Out A-87 Costs				51,344	31,228		
3923 Employee Claims		3,326,650		3,501,456	3,757,349		
Total Operating Expenses	\$	3,695,210	\$	3,952,800	\$ 4,223,376	\$	
Operating Income (Loss)	\$	(43,956)	\$	73,690	\$ 134,225	\$	
Non-Operating Revenue (Expenses)							
3551 Transfer Out A-87 Costs 6950 Interest 6970 Investment Income 8769 R&R Clearing - Insurance Premiums		(48,415) 5,608 1,377 42		14,000	5,608		
Total Non-Operating Revenue (Expenses)	\$	(41,388)	\$	14,000	\$ 5,608	\$	
Income Before Capital Contributions and Transf	ers \$	(85,344)	\$	87,690	\$ 139,833	\$	
Change in Net Assets	\$	(85,344)	\$	87,690	\$ 139,833	\$	
Net Assets - Beginning Balance Net Assets - Ending Balance	\$	321,227 235,884	\$	235,884 323,574	\$ 323,574 463,407	\$	

County of Placer Operation of Internal Service Fund Fiscal Year 2012-13

Fund Self Insurance Fund - 270
Subfund Retiree Sick Leave Benefit Fund - 860
Activity Retiree Sick Leave Benefit - 2860

Operating Detail	2010-11 Actual		2011-12 Estimated		2012-13 ommended	Add the	012-13 opted by Board of ervisors
1		2		3	4		5
Operating Revenues							
 8779 Contributions from General Fund 8780 Contributions from Other Funds 8798 Contrib. Retiree Health Reimb Program 		2,184,779		663,300 341,700	 1,599,800		
Total Operating Revenues	\$	2,184,779	\$	1,005,000	\$ 1,599,800	\$	
Operating Expenses							
1001 Employee Paid Sick Leave		2,060,886		700,000	2,061,361		
Total Operating Expenses	\$	2,060,886	\$	700,000	\$ 2,061,361	\$	
Operating Income (Loss)	\$	123,893	\$	305,000	\$ (461,561)	\$	
Non-Operating Revenue (Expenses)							
6970 Investment Income		12,614					
Total Non-Operating Revenue (Expenses)	\$	12,614	\$		\$	\$	
Income Before Capital Contributions and Trans	sfers \$	136,507	\$	305,000	\$ (461,561)	\$	
Change in Net Assets	\$	136,507	\$	305,000	\$ (461,561)	\$	
Net Assets - Beginning Balance				123,893	428,893		
Net Assets - Ending Balance	\$	123,893	\$	428,893	\$ (32,668)	\$	