

PERSONNEL DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2011-12					
ADMINISTERED BY:		PERSONNEL DIRECTOR			
Appropriations	FY 2010-11		FY 2011-12 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
GENERAL FUND					
Personnel	\$ 2,778,120	25	\$ 2,642,981	-4.9%	25
Employee Benefits	7,548,315	10	6,622,701	-12.3%	10
Subtotal General Fund	\$ 10,326,435	35	\$ 9,265,682	-10.3%	35
INTERNAL SERVICE FUNDS					
Unemployment Insurance** - Fund 270/500	\$ 1,297,835	0	\$ 967,926	-25.4%	0
Dental & Vision Insurance** - Fund 270/850	3,922,577	0	3,952,800	0.8%	0
Retiree Sick Leave Benefit - Fund 270/860	0	0	700,000	n/a	0
Subtotal Internal Service Funds	\$ 5,220,412	0	\$ 5,620,726	7.7%	0
TOTAL ALL FUNDS	\$ 15,546,847	35	\$ 14,886,408	-4.2%	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

The FY 2011-12 Proposed Budget for the Personnel Department includes funding for 31 full time employees (FTE's), a reduction of 14% since FY 2007-08.

Personnel

The Personnel budget provides funding for 21 FTE's. The Proposed Budget Net County Cost is \$108,731 (4%) lower than the prior year primarily due to un-funding one vacant personnel analyst II position and other salary and benefit adjustments to true up funding in the personnel analyst series to actual allocations.

Employee Benefits

The Employee Benefits budget provides funding for 10 FTE's increasing funding for one accounting technician to full time from half time. The Proposed Budget Net County Cost is 14% lower than the prior year largely due to a decreased estimate for Retiree Health as a result of the change from 90/10 to 80/20 cost sharing. In addition, estimates for Retiree Paid Health (RPH) and OPEB advance funding are reduced (RPH \$250k reduction; OPEB \$500k reduction). Charges to departments are reduced by \$688,775.

Personnel

Dental and Vision Insurance

Dental and Vision expenditures are approximately the same as the prior year; revenues are increased slightly due to a change in charging methodology from two tiers to three tiers. The increased revenues will allow for a small set-aside to rebuild dwindling reserves.

Unemployment Insurance

Unemployment insurance estimates are reduced from the prior year because the County has been able to minimize layoffs. Charges to departments are decreased from 0.65% of payroll to 0.375% of payroll. The budget will be funded in part using fund balance rollover (\$355,926).

Retiree Sick Leave Benefit

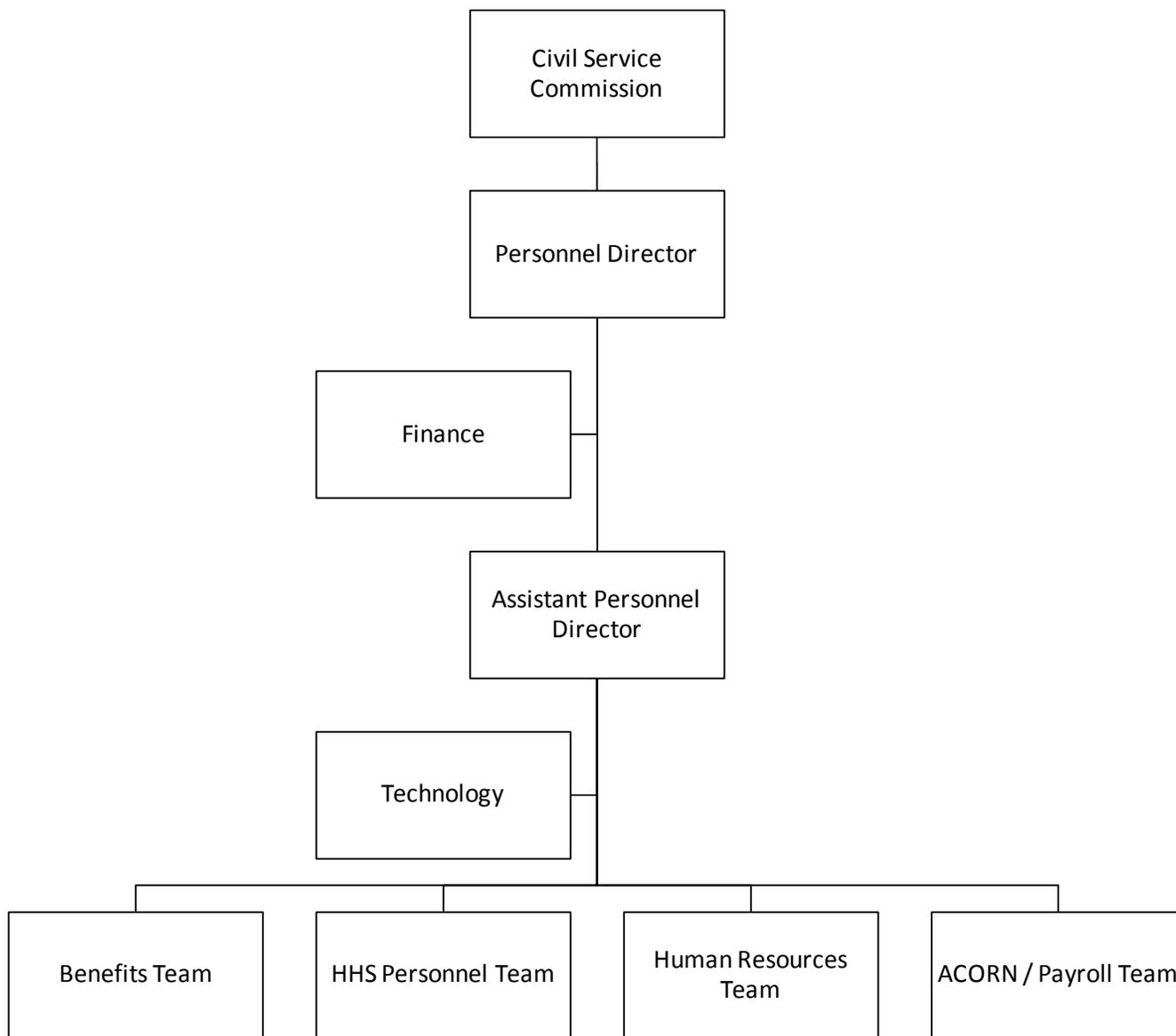
This fund was created to record and manage transactions related to the Retiree Sick Leave benefit. Management of this funding for the benefit has changed due to new information regarding taxability of the benefit. The fund was created in accordance with Auditor recommendations and GASB 16. Going forward the “pay as you go” portion of the Retiree Sick Leave benefit, previously charged to department budgets will be paid from this fund. The estimate for FY 2011-12 is \$700,000. As employees retire the liability accruing for the sick leave benefit will be calculated and paid in to this fund through charges to departments. The estimate for FY 2011-12 is \$1,005,000.

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 the planning and effective use of our collective human resources. Over the next fiscal year, the Personnel Department will continue efforts to provide excellent customer service; help departments prepare and plan for retirement impacts, workforce planning and knowledge transfer; and assist in identifying and implementing the most effective organization of work. Despite vacancies within the Personnel Department, we continue to shift resources to adapt to changing and / or expanding areas such as providing support to labor relations and negotiations functions, providing temporary clerical staffing, implementing ACORN system changes including a system upgrade, and administering various benefit programs.

Final Budget Changes from the Proposed Budget

PERSONNEL DEPARTMENT



Personnel

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 Adjustment Included in 2010-11

- One vacant senior administrative clerk was un-funded

Major Budget Adjustments Proposed for 2011-12

- Net County Cost reduced \$108,731 (4%)
- Removed funding for one personnel analyst II position
- Decreased funding for one shared senior personnel analyst position to one FTE as allocated and to offset reduction in budgeted revenue (\$55,683)

Employee Benefits 11480

Major Budget Adjustments Proposed for 2011-12

- Reduce \$1,000,000 to remove one-time OPEB contribution for new employees
- Reduce \$1,853,691 to remove one-time sick leave liability set aside
- Reduce charges to departments by \$688,775 from health insurance savings offset by increased retiree health insurance reimbursements

Unemployment (Internal Service Fund) 06220

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

Major Budget Adjustment Included in 2010-11

- Claims estimates were increased \$300,000 due to anticipated position reductions

Major Budget Adjustments Proposed for 2011-12

- Reduced \$500,000 in ongoing funds for lower anticipated claim costs
- Increased \$200,000 one-time funds as contingency for state impacts
- Reduced charges to departments \$400,000

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 2011-12

- Revenues increased due to change in charging methodology from two tiers to three tiers (\$162,842)

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.

POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2011-12 Positions	2011-12 Salary
PERSONNEL		
Personnel		
Personnel Analyst II	-1	1 \$ (96,705)
Personnel Total	-1	\$ (96,705)

Notes

¹ Vacated in FY 2010-11

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Personnel - 10500**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 55,431	\$ 78,134	\$ 51,726	\$
Total Charges for Services	\$ 55,431	\$ 78,134	\$ 51,726	\$
Total Revenue	\$ 55,431	\$ 78,134	\$ 51,726	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 173	\$ 1,250	\$ 1,250	\$
1002 Salaries and Wages	1,677,968	1,774,436	1,671,390	
1003 Extra Help	196			
1005 Overtime & Call Back	544	2,500	2,500	
1011 Salary Savings		(42,765)	(30,652)	
1018 Taxable Meal Reimbursements	107			
1300 P.E.R.S.	363,965	412,321	435,255	
1301 F.I.C.A.	130,538	128,381	124,243	
1303 Other - Post Employment Benefits	175,654	161,046	137,471	
1310 Employee Group Ins	263,107	290,749	251,829	
1315 Workers Comp Insurance	6,377	11,491	1,839	
1325 401 (k) Employer Match	11,420	17,250	15,750	
Total Salaries & Benefits	\$ 2,630,049	\$ 2,756,659	\$ 2,610,875	\$
Services & Supplies				
2051 Communications - Telephone	\$ 33,612	\$ 39,057	\$ 37,857	\$
2052 Mobile Communication Devices	1,533		1,200	
2068 Food	136			
2290 Maintenance - Equipment		2,487	2,487	
2291 Maintenance - Computer Equip	1,097			
2439 Membership/Dues	2,349	2,500	2,500	
2481 PC Acquisition		2,212	2,212	
2511 Printing	6,829	14,000	14,000	
2522 Other Supplies	48	5,000	5,000	
2523 Office Supplies & Exp	9,957	13,000	12,000	
2524 Postage	990	15,000	15,000	
2554 Commissioner's Fees	6,500	10,000	10,000	
2555 Prof/Spec Svcs - Purchased	27,756	41,500	39,000	
2556 Prof/Spec Svcs - County	(73,770)	4,723	4,809	
2701 Publications & Legal Notices	205	7,320	3,928	
2709 Countywide System Charges	3,795	2,096	2,104	
2727 Rents & Leases - Bldgs & Impr		67,000		
2838 Special Dept Expense-1099 Reportable	1,378			
2840 Special Dept Expense	4,091	2,000	1,000	
2844 Training	5,172	4,500	4,500	
2931 Travel & Transportation	1,822	4,580	4,580	
2932 Mileage	1,558	4,500	4,500	
2933 Lodging	1,780			
2941 County Vehicle Mileage	860			
2964 Meals/Food Purchases	756	2,750	2,750	
Total Services & Supplies	\$ 38,454	\$ 244,225	\$ 169,427	\$
Intrafund Transfers Out				
5291 I/T Maintenance - Computer Equipment	\$	\$ 3,200	\$ 3,200	\$
5404 I/T Maintenance - Services	75,945		57,144	
5405 I/T Maintenance - Bldgs & Improvements	2,368	3,682	3,682	
5552 I/T - MIS Services	96,518	100,085	99,384	
5727 I/T-Rents/Leases	(15,512)			
5965 I/T Utilities	28,259		29,000	
Total Intrafund Transfers Out	\$ 187,578	\$ 106,967	\$ 192,410	\$
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (233,756)	\$ (329,731)	\$ (329,731)	\$
Total Intrafund Transfers In	\$ (233,756)	\$ (329,731)	\$ (329,731)	\$
Total Expenditures / Appropriations	\$ 2,622,325	\$ 2,778,120	\$ 2,642,981	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Personnel - 10500**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	\$ 2,566,894	\$ 2,699,986	\$ 2,591,255	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 1,164,882	\$ 1,342,301	\$ 1,228,974	\$
Total Charges for Services	\$ 1,164,882	\$ 1,342,301	\$ 1,228,974	\$
Miscellaneous Revenues				
8761 Insurance Refunds	\$ 439,914	\$ 400,000	\$ 400,000	\$
8764 Miscellaneous Revenues	29			
8769 R&R Clearing - Insurance Premiums	285			
Total Miscellaneous Revenues	\$ 440,228	\$ 400,000	\$ 400,000	\$
Total Revenue	\$ 1,605,110	\$ 1,742,301	\$ 1,628,974	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 4,071		\$ 750,000	\$
1002 Salaries and Wages	689,351	727,348	764,425	
1003 Extra Help	48			
1005 Overtime & Call Back	142			
1011 Salary Savings		(18,075)	(12,884)	
1018 Taxable Meal Reimbursements	56			
1300 P.E.R.S.	151,810	167,762	195,261	
1301 F.I.C.A.	55,216	55,642	58,479	
1303 Other - Post Employment Benefits	73,581	1,066,517	1,562,485	
1310 Employee Group Ins	107,499	100,320	115,422	
1315 Workers Comp Insurance	2,859	2,271	765	
1320 Retired Employee Grp Ins	9,703,890	11,971,762	10,797,268	
1321 Retiree Dental Insurance	444,818	469,272	539,304	
1325 401 (k) Employer Match	5,018	5,625	5,625	
Total Salaries & Benefits	\$ 11,238,359	\$ 14,548,444	\$ 14,776,150	\$
Services & Supplies				
2051 Communications - Telephone	\$ 10,780	\$ 12,000	\$ 12,000	\$
2130 Insurance	(229,958)			
2291 Maintenance - Computer Equip	452			
2431 Professional Dues	250			
2439 Membership/Dues	2,000	2,300	2,300	
2481 PC Acquisition	1,392	5,000	5,000	
2511 Printing	11,927	10,000	10,000	
2522 Other Supplies	292	1,500	1,500	
2523 Office Supplies & Exp	6,060	6,000	6,000	
2524 Postage	8,286	7,680	7,680	
2555 Prof/Spec Svcs - Purchased	166,251	183,382	158,161	
2556 Prof/Spec Svcs - County	307,322	316,946	316,946	
2709 Countywide System Charges	2,929	1,425	1,406	
2838 Special Dept Expense-1099 Reportable	3,306			
2840 Special Dept Expense	285,282	2,241,911	432,358	
2844 Training	3,354	2,800	2,800	
2931 Travel & Transportation	1,260	3,500	3,500	
2932 Mileage	212	1,500	1,500	
2933 Lodging	660			
2941 County Vehicle Mileage	418			
2964 Meals/Food Purchases	228	200	200	
Total Services & Supplies	\$ 582,703	\$ 2,796,144	\$ 961,351	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 22,422		\$	\$
5405 I/T Maintenance - Bldgs & Improvements		39,883	39,883	
5552 I/T - MIS Services	33,763	33,362	33,362	
5556 I/T - Professional Services	196,180	272,684	265,382	
5727 I/T-Rents/Leases	15,512			
Total Intrafund Transfers Out	\$ 267,877	\$ 345,929	\$ 338,627	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (4,450,540)	\$ (5,315,071)	\$ (4,709,043)	\$
5004 I/T - Road Fund	(545,861)	(709,456)	(635,801)	
5008 I/T - County Office Bldg Fund	(61,369)	(84,317)	(78,994)	
5009 I/T - County Library Fund	(200,903)	(254,398)	(210,719)	
5011 I/T - Public Safety Fund	(3,271,131)	(3,731,715)	(3,772,673)	
5015 I/T - PC Housing Authority Fund	(7,793)	(10,173)	(13,400)	
5017 I/T - IHSS Public Authority		(37,072)	(32,797)	
Total Intrafund Transfers In	\$ (8,537,597)	\$ (10,142,202)	\$ (9,453,427)	\$
Total Expenditures / Appropriations	\$ 3,551,342	\$ 7,548,315	\$ 6,622,701	\$
Net Cost	\$ 1,946,232	\$ 5,806,014	\$ 4,993,727	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8794 Employer Share - State Unemployment Ins		1,000,000	600,000	
Total Operating Revenues	\$	\$ 1,000,000	\$ 600,000	\$
Operating Expenses				
2550 Administration	54,037	55,783	52,852	
2555 Prof/Spec Svcs - Purchased	1,994	2,500	2,500	
2709 Countywide System Charges	127	173	169	
3551 Transfer Out A-87 Costs		39,379	12,405	
3923 Employee Claims	585,190	1,200,000	900,000	
Total Operating Expenses	\$ 641,348	\$ 1,297,835	\$ 967,926	\$
Operating Income (Loss)	\$ (641,348)	\$ (297,835)	\$ (367,926)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(3,311)			
3935 Contingencies-Judgement and Damages	(103,307)			
6950 Interest	12,230	12,000	12,000	
8794 Employer Share - State Unemployment Ins	864,262			
Total Non-Operating Revenue (Expenses)	\$ 769,874	\$ 12,000	\$ 12,000	\$
Income Before Capital Contributions and Transfers	\$ 128,526	\$ (285,835)	\$ (355,926)	\$
Change in Net Assets	\$ 128,526	\$ (285,835)	\$ (355,926)	\$
Net Assets - Beginning Balance	293,093	421,618	135,783	
Net Assets - Ending Balance	\$ 421,618	\$ 135,783	\$ (220,143)	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8784 Contrib Dental Ins Prem-COBRA	16,861	20,000	41,784	
8785 Contrib Dental Insurance Premium	2,245,735	2,559,521	2,612,059	
8786 Contrib Vision Insurance Premium	584,037	608,726	589,694	
8787 Contrib Vision Insur Premium-COBRA	30,679	38,175	29,539	
8788 Contrib Dental Ins Premium-Leave	9,380	12,505	4,505	
8789 Contrib Vision Ins Premium-Leave	1,667	3,787	2,287	
8797 Cont Dental Prem - Retirees	567,768	620,934	746,622	
Total Operating Revenues	\$ 3,456,127	\$ 3,863,648	\$ 4,026,490	\$
Operating Expenses				
2550 Administration	79,451	79,425	78,520	
2555 Prof/Spec Svcs - Purchased	295,740	320,605	320,626	
2709 Countywide System Charges	1,463	672	854	
3551 Transfer Out A-87 Costs		22,239	51,344	
3923 Employee Claims	3,378,344	3,499,636	3,501,456	
Total Operating Expenses	\$ 3,754,998	\$ 3,922,577	\$ 3,952,800	\$
Operating Income (Loss)	\$ (298,871)	\$ (58,929)	\$ 73,690	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(29,224)			
6950 Interest	10,167	14,000	14,000	
Total Non-Operating Revenue (Expenses)	\$ (19,057)	\$ 14,000	\$ 14,000	\$
Income Before Capital Contributions and Transfers	\$ (317,928)	\$ (44,929)	\$ 87,690	\$
Change in Net Assets	\$ (317,928)	\$ (44,929)	\$ 87,690	\$
Net Assets - Beginning Balance	639,157	321,227	276,298	
Net Assets - Ending Balance	\$ 321,227	\$ 276,298	\$ 363,988	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8779 Contributions from General Fund			663,300	
8780 Contributions from Other Funds			341,700	
Total Operating Revenues	\$	\$	\$ 1,005,000	\$
Operating Expenses				
1001 Employee Paid Sick Leave			700,000	
Total Operating Expenses	\$	\$	\$ 700,000	\$
Operating Income (Loss)	\$	\$	\$ 305,000	\$
Non-Operating Revenue (Expenses)				
Total Non-Operating Revenue (Expenses)	\$	\$	\$	\$
Income Before Capital Contributions and Transfers	\$	\$	\$ 305,000	\$
Change in Net Assets	\$	\$	\$ 305,000	\$
Net Assets - Beginning Balance				
Net Assets - Ending Balance	\$	\$	\$	\$