

PERSONNEL DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2010-11					
ADMINISTERED BY:		PERSONNEL DIRECTOR			
Appropriations	FY 2009-10		FY 2010-11 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
<b>GENERAL FUND</b>					
Personnel	\$ 2,877,701	25	\$ 2,778,120	-3.5%	25
Employee Benefits	4,461,761	10	4,694,624	5.2%	10
Subtotal General Fund	\$ 7,339,462	35	\$ 7,472,744	1.8%	35
<b>INTERNAL SERVICE FUNDS</b>					
Unemployment Insurance** - Fund 270/500	\$ 977,416	0	\$ 1,297,835	32.8%	0
Dental & Vision Insurance** - Fund 270/850	3,794,042	0	3,922,577	3.4%	0
Subtotal Internal Service Funds	\$ 4,771,458	0	\$ 5,220,412	9.4%	0
<b>TOTAL ALL FUNDS</b>	\$ 12,110,920	35	\$ 12,693,156	4.8%	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**

The Personnel budget provides funding for 22.6 full time employees (FTE's). One vacant senior administrative clerk position is unfunded in this budget. The Proposed Budget is increased by 1.8% (\$45,509) over the prior year budget in part due to a decline in reimbursement from another department (\$25,000) due to the reduced need for recruitment assistance.

The Employee Benefits budget provides funding for 9.5 FTE's. Employee Benefits charges to departments have risen slightly in some areas due to moderate increases in benefit costs. Net county cost is 5.7% greater than the prior year.

Dental & Vision charges remain flat. Costs have increased slightly, but will be covered by fund balance. Unemployment Insurance charges are increased from 0.5% to 0.65% due to estimated claims increases of \$300,000.

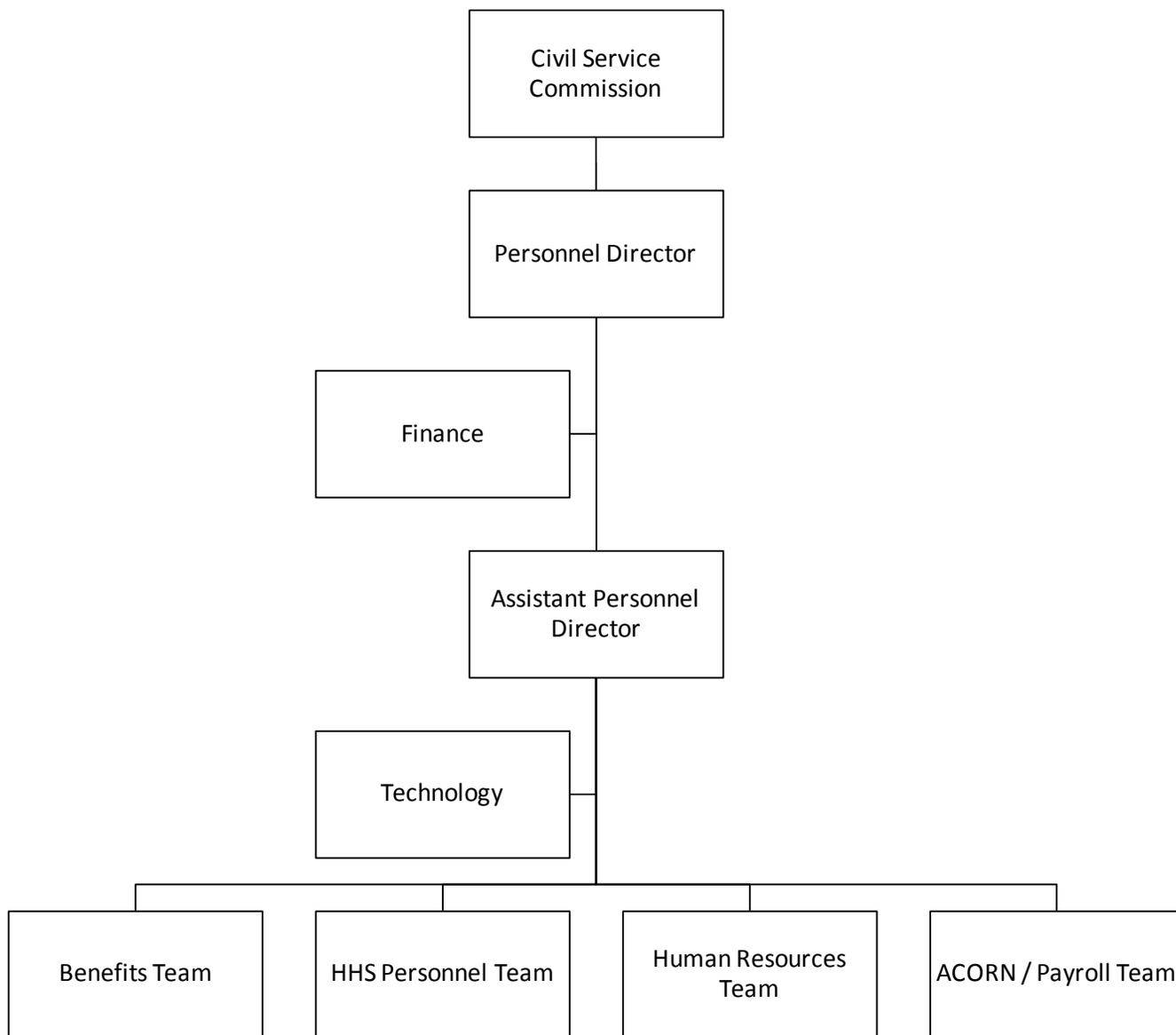
The Personnel Director agrees with the budget recommendations.

### **Department Comments**

The Personnel Department has continued to restructure its workload priorities to meet the current needs of the County and its constituents. Over the last two fiscal years, the Personnel Department has realized a reduction in staffing of four full-time equivalent positions through attrition. These staff reductions have correlated with the decreased recruitment activity as a result of the ongoing countywide hiring freeze. However, applicant interest and inquiries are at an all time high in the current economic climate despite limited job availability. This increased applicant interest is currently being absorbed in part by the automated recruitment system. Priority has been given to department support, replacing the existing performance evaluation system, workforce planning and applicant inquiries with on-line interest lists for constituents interested in working for Placer County. When we do have recruitment activity, the Personnel Department is ready with qualified applicants interested in available positions. A focus on streamlined services and reducing costs continues to dominate the Personnel Department's budget process. The Personnel Department also plays a key role in labor relations and will continue to be actively involved in new contract development for the majority of the bargaining units and the implementation process of any resulting agreements in FY 2010-11.

### **Final Budget Changes from the Proposed Budget**

# PERSONNEL DEPARTMENT



POSITIONS: 35

## Personnel

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### 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 2010-11**

- This budget funds 22.4 FTE's, 0.6 fewer than FY 09-10. One senior administrative clerk is unfunded. Partially offset by funding for 0.4 FTE personnel analyst.
- Services and supplies are reduced to meet base budget (\$23,555).
- Reimbursement from Facilities Services is removed due to lack of recruitments to justify the charge (\$25,000).

### Employee Benefits 11480

**Major Budget Adjustments Proposed for 2010-11**

- Retiree health costs increased only slightly (\$20,752) due to a lower than expected increase in rates for 2010. Retiree dental costs increased due to an increase in the number of retirees (\$66,072).

### Unemployment (Internal Service Fund) 06220

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

**Major Budget Adjustments Proposed for 2010-11**

- Claims costs are increased by \$300,000 due to the weak economy and potential for increased claims due to position reductions.
- The rate charged to departments has increased to 0.65% of payroll from 0.5% of payroll to cover increased claims costs. \$285,835 of fund balance will be used to balance this budget.

### 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 Included in 2009-10**

- Increase in charges to departments by \$156,048 to cover increased claims and administration costs.

**Major Budget Adjustment Proposed for 2010-11**

- The rate of charges to departments remains the same while claims costs have increased. This budget uses \$46,103 of fund balance to balance.

POSITION INFORMATION

<b>Changes in Funded Positions Salary Adjustments</b>	<b>2010-11 Positions</b>	<b>2010-11 Salary</b>
<b><i>DEPARTMENT NAME</i></b>		
Personnel		
Administrative Clerk, Senior	-1	\$ (39,035)
	<hr/>	<hr/>
<b>Department Total</b>	<b>-1</b>	<b>\$ (39,035)</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Personnel**

Activity **Personnel - 10500**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8248 Personnel Services	\$ 119,878	\$ 98,224	\$ 78,134	\$
<b>Total Charges for Services</b>	<b>\$ 119,878</b>	<b>\$ 98,224</b>	<b>\$ 78,134</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$	\$ 125,000	\$	\$
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>\$ 125,000</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 119,878</b>	<b>\$ 223,224</b>	<b>\$ 78,134</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$ 1,250	\$ 1,250	\$
1002 Salaries and Wages	1,722,170	1,727,502	1,774,436	
1005 Overtime & Call Back	1,540	2,500	2,500	
1011 Salary Savings		(106,047)	(42,765)	
1018 Taxable Meal Reimbursements	138			
1300 P.E.R.S.	370,279	440,735	412,321	
1301 F.I.C.A.	128,543	145,478	128,381	
1303 Other - Post Employment Benefits	151,232	171,142	161,046	
1310 Employee Group Ins	285,590	313,759	290,749	
1315 Workers Comp Insurance	5,551	19,114	11,491	
1325 401 (k) Employer Match	13,000	19,500	17,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,678,043</b>	<b>\$ 2,734,933</b>	<b>\$ 2,756,659</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 36,775	\$ 39,057	\$ 39,057	\$
2052 Mobile Communication Devices	683			
2068 Food	26			
2255 Jury Fees	(30)			
2290 Maintenance - Equipment	267	2,487	2,487	
2291 Maintenance - Computer Equip	1,992			
2439 Membership/Dues	1,575	2,500	2,500	
2481 PC Acquisition	4,540	2,212	2,212	
2511 Printing	7,711	14,000	14,000	
2522 Other Supplies	2,945	5,000	5,000	
2523 Office Supplies & Exp	11,044	20,000	13,000	
2524 Postage	6,450	15,000	15,000	
2554 Commissioner's Fees	8,800	10,000	10,000	
2555 Prof/Spec Svcs - Purchased	98,017	141,500	41,500	
2556 Prof/Spec Svcs - County	1,636	1,531	4,723	
2701 Publications & Legal Notices	320	14,320	7,320	
2709 Countywide System Charges	17,056	3,528	2,096	
2727 Rents & Leases - Bldgs & Impr		72,996	67,000	
2838 Special Dept Expense-1099 Reportable	3,972			
2840 Special Dept Expense	4,981	2,000	2,000	
2844 Training	8,492	7,000	4,500	
2931 Travel & Transportation	1,223	9,000	4,580	
2932 Mileage	2,428	4,500	4,500	
2933 Lodging	37			
2941 County Vehicle Mileage	872			
2964 Meals/Food Purchases	742	2,750	2,750	
<b>Total Services &amp; Supplies</b>	<b>\$ 222,554</b>	<b>\$ 369,381</b>	<b>\$ 244,225</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 8,044	\$	\$	\$
<b>Total Capital Assets</b>	<b>\$ 8,044</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5291 I/T Maintenance - Computer Equipment	\$	\$ 3,200	\$ 3,200	\$
5405 I/T Maintenance - Bldgs & Improvements	2,309	3,682	3,682	
5552 I/T - MIS Services	89,684	96,236	100,085	
5727 I/T-Rents/Leases	79,352			
<b>Total Intrafund Transfers Out</b>	<b>\$ 171,345</b>	<b>\$ 103,118</b>	<b>\$ 106,967</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Personnel**

Activity **Personnel - 10500**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (256,300)	\$ (329,731)	\$ (329,731)	\$ (329,731)
<b>Total Intrafund Transfers In</b>	<b>\$ (256,300)</b>	<b>\$ (329,731)</b>	<b>\$ (329,731)</b>	<b>\$ (329,731)</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 2,823,686</b>	<b>\$ 2,877,701</b>	<b>\$ 2,778,120</b>	<b>\$ 2,778,120</b>
<b>Net Cost</b>	<b>\$ 2,703,808</b>	<b>\$ 2,654,477</b>	<b>\$ 2,699,986</b>	<b>\$ 2,699,986</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Other General**

Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8248 Personnel Services	\$ 1,116,617	\$ 1,269,913	\$ 1,342,301	\$
8784 Contrib Dental Ins Prem-COBRA	27			
<b>Total Charges for Services</b>	<b>\$ 1,116,644</b>	<b>\$ 1,269,913</b>	<b>\$ 1,342,301</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8761 Insurance Refunds		\$ 400,000	\$ 400,000	\$
8764 Miscellaneous Revenues	215			
8769 R&R Clearing - Insurance Premiums	698			
<b>Total Miscellaneous Revenues</b>	<b>\$ 913</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,117,557</b>	<b>\$ 1,669,913</b>	<b>\$ 1,742,301</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 1,440	\$ 1,250		\$
1002 Salaries and Wages	687,784	705,746	727,348	
1003 Extra Help	142	1,000		
1005 Overtime & Call Back	16	1,000		
1011 Salary Savings		(41,074)	(18,075)	
1015 Other Payroll	205			
1018 Taxable Meal Reimbursements	96	200		
1300 P.E.R.S.	147,723	170,749	167,762	
1301 F.I.C.A.	52,882	56,050	55,642	
1303 Other - Post Employment Benefits	60,288	69,414	66,517	
1310 Employee Group Ins	108,930	122,697	100,320	
1315 Workers Comp Insurance	2,193	2,602	2,271	
1320 Retired Employee Grp Ins	9,214,095	11,951,010	11,971,762	
1321 Retiree Dental Insurance	345,954	403,200	469,272	
1325 401 (k) Employer Match	5,510	7,500	5,625	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 10,627,258</b>	<b>\$ 13,451,344</b>	<b>\$ 13,548,444</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 10,728	\$ 9,000	\$ 12,000	\$
2291 Maintenance - Computer Equip	313			
2431 Professional Dues	125			
2439 Membership/Dues	1,962	4,300	2,300	
2481 PC Acquisition	4,540	5,000	5,000	
2511 Printing	8,794	10,000	10,000	
2522 Other Supplies	546	1,500	1,500	
2523 Office Supplies & Exp	6,910	6,000	6,000	
2524 Postage	9,087	1,800	7,680	
2550 Administration	64,785			
2555 Prof/Spec Svcs - Purchased	153,823	241,149	183,382	
2556 Prof/Spec Svcs - County	220,651	316,946	316,946	
2701 Publications & Legal Notices	907			
2709 Countywide System Charges	4,869	2,929	1,425	
2838 Special Dept Expense-1099 Reportable	360			
2840 Special Dept Expense	404,351	340,333	388,220	
2844 Training	1,714	3,800	2,800	
2931 Travel & Transportation	534	6,500	3,500	
2932 Mileage	1,069	1,500	1,500	
2941 County Vehicle Mileage	646			
2964 Meals/Food Purchases	128	500	200	
<b>Total Services &amp; Supplies</b>	<b>\$ 896,842</b>	<b>\$ 951,257</b>	<b>\$ 942,453</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5405 I/T Maintenance - Bldgs & Improvements	\$ 915	\$ 39,883	\$ 39,883	\$
5552 I/T - MIS Services	35,070	40,002	33,362	
5556 I/T - Professional Services	192,483	319,028	272,684	
5727 I/T-Rents/Leases	32,528			
<b>Total Intrafund Transfers Out</b>	<b>\$ 260,996</b>	<b>\$ 398,913</b>	<b>\$ 345,929</b>	<b>\$</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2010-11**

Budget Unit **General Fund - 100**

Function **Other General**

Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (4,286,473)	\$ (5,320,494)	\$ (5,315,071)	\$
5004 I/T - Road Fund	(537,936)	(665,683)	(709,456)	
5008 I/T - County Office Bldg Fund	(59,367)	(74,840)	(84,317)	
5009 I/T - County Library Fund	(194,513)	(245,004)	(254,398)	
5011 I/T - Public Safety Fund	(3,020,779)	(3,989,182)	(3,731,715)	
5015 I/T - Comm Services Fund	(7,530)	(9,506)	(10,173)	
5017 I/T - IHSS Public Authority		(35,044)	(37,072)	
<b>Total Intrafund Transfers In</b>	<b>\$ (8,106,598)</b>	<b>\$ (10,339,753)</b>	<b>\$ (10,142,202)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,678,498</b>	<b>\$ 4,461,761</b>	<b>\$ 4,694,624</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 2,560,941</b>	<b>\$ 2,791,848</b>	<b>\$ 2,952,323</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2010-11

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

Operating Detail	2008-09 Actual	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8794 Employer Share - State Unemployment Ins		951,900	1,000,000	
<b>Total Operating Revenues</b>	<b>\$</b>	<b>\$ 951,900</b>	<b>\$ 1,000,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
2550 Administration	39,824	35,410	55,783	
2555 Prof/Spec Svcs - Purchased	1,389	2,500	2,500	
2709 Countywide System Charges	227	127	173	
3551 Transfer Out A-87 Costs	39,379	39,379	39,379	
3923 Employee Claims	432,360	900,000	1,200,000	
<b>Total Operating Expenses</b>	<b>\$ 513,179</b>	<b>\$ 977,416</b>	<b>\$ 1,297,835</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (513,179)</b>	<b>\$ (25,516)</b>	<b>\$ (297,835)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3935 Contingencies-Judgement and Damages	82,660			
6950 Interest	20,035	25,516	12,000	
8794 Employer Share - State Unemployment Ins	204,378			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 307,073</b>	<b>\$ 25,516</b>	<b>\$ 12,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (206,106)</b>	<b>\$</b>	<b>\$ (285,835)</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ (206,106)</b>	<b>\$</b>	<b>\$ (285,835)</b>	<b>\$</b>
Net Assets - Beginning Balance	499,198	293,093	293,093	
Net Assets - Ending Balance	<b>\$ 293,093</b>	<b>\$ 293,093</b>	<b>\$ 7,258</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2010-11

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

Operating Detail	2008-09 Actual	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8784 Contrib Dental Ins Prem-COBRA	18,559	45,492	20,000	
8785 Contrib Dental Insurance Premium	2,275,108	2,489,195	2,559,521	
8786 Contrib Vision Insurance Premium	607,513	617,619	608,726	
8787 Contrib Vision Insur Premium-COBRA	32,627	39,192	38,175	
8788 Contrib Dental Ins Premium-Leave	11,795	12,505	12,505	
8789 Contrib Vision Ins Premium-Leave	3,529	3,787	3,787	
8797 Cont Dental Prem - Retirees	461,701	546,252	620,934	
<b>Total Operating Revenues</b>	<b>\$ 3,410,832</b>	<b>\$ 3,754,042</b>	<b>\$ 3,863,648</b>	<b>\$</b>
<b>Operating Expenses</b>				
2550 Administration	70,865	70,865	79,425	
2555 Prof/Spec Svcs - Purchased	297,233	311,220	320,605	
2709 Countywide System Charges	2,519	1,846	672	
3551 Transfer Out A-87 Costs	22,239	22,239	22,239	
3923 Employee Claims	3,203,580	3,387,872	3,499,636	
<b>Total Operating Expenses</b>	<b>\$ 3,596,436</b>	<b>\$ 3,794,042</b>	<b>\$ 3,922,577</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (185,604)</b>	<b>\$ (40,000)</b>	<b>\$ (58,929)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
6950 Interest	24,327	40,000	14,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 24,327</b>	<b>\$ 40,000</b>	<b>\$ 14,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (161,277)</b>	<b>\$</b>	<b>\$ (44,929)</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ (161,277)</b>	<b>\$</b>	<b>\$ (44,929)</b>	<b>\$</b>
Net Assets - Beginning Balance	800,433	639,157	639,157	
Net Assets - Ending Balance	<b>\$ 639,157</b>	<b>\$ 639,157</b>	<b>\$ 594,228</b>	<b>\$</b>