

PERSONNEL DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2014-15					
ADMINISTERED BY:		PERSONNEL DIRECTOR			
Appropriations	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% Change from 2013-14
GENERAL FUND					
Personnel	\$ 2,461,674	\$ 2,516,750	\$ 2,684,665	\$ 2,536,081	0.8%
Employee Benefits	\$ 5,646,815	\$ 6,197,914	\$ 2,805,077	\$ 1,933,582	-68.8%
Subtotal General Fund	\$ 8,108,489	\$ 8,714,664	\$ 5,489,742	\$ 4,469,663	-48.7%
INTERNAL SERVICE FUNDS					
Unemployment Insurance* - Fund 270/500	\$ 833,518	\$ 865,031	\$ 746,391	\$ 788,897	-8.8%
Dental & Vision Insurance* - Fund 270/850	\$ 3,855,979	\$ 4,021,156	\$ 4,385,346	\$ 4,506,731	12.1%
Retiree Sick Leave Benefit - Fund 270/860	\$ 1,390,067	\$ 2,088,023	\$ -	\$ -	-100.0%
Subtotal Internal Service Funds	\$ 6,079,564	\$ 6,974,210	\$ 5,131,737	\$ 5,295,628	-24.1%
TOTAL ALL FUNDS	\$ 14,188,053	\$ 15,688,874	\$ 10,621,479	\$ 9,765,291	-37.8%

*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Personnel	22	21	26	25	19%
Employee Benefits	10	10	10	10	0%
Unemployment Insurance - Fund 270/500	0	0	0	0	n/a
Dental & Vision Insurance - Fund 270/850	0	0	0	0	n/a
Retiree Sick Leave Benefit - Fund 270/860	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	32	31	36	35	13%
TOTAL ALLOCATED POSITIONS	35	34	40	38	12%

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.

Department Comments

Recognizing that human capital is one of the County’s greatest resources and expenses, the Personnel Department’s mission, is how to best engage and manage its workforce, as guided by the principles of Civil Service. The Personnel Department accomplishes its mission by providing effective leadership in the management and engagement of the County’s human resources to effectively and efficiently serve the general public.

The Personnel Department organizational functions are covered by two divisions, Department Support Services and Operations. The Department Support Services assists in hiring, staffing, and employee relations in conjunction of the Civil Service principals and applicable federal, state and local laws. The Operations Division assists the departments in administration of the human resources salary and benefit administration through the PeopleSoft

Personnel

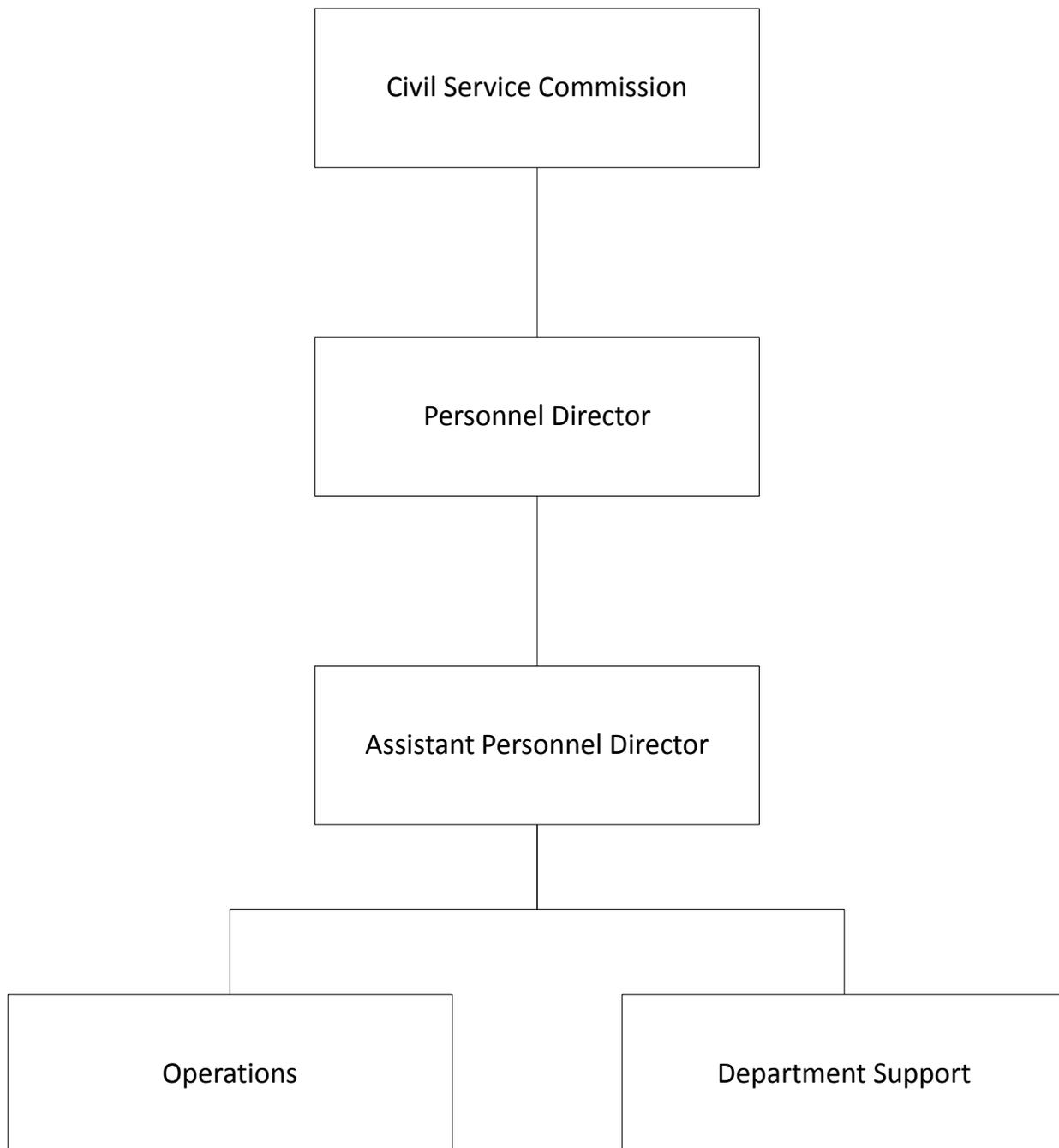
Human Resources Information System of the biweekly payroll for over 2600 employees. This includes program management for the County's health, dental, vision, retirement and leave management. Both divisions play an integral role in labor relations activities with the County Executive Office from recommending, researching, evaluating, and implementing new labor relations provisions for the Deputy Sheriff's Association (DSA) and Placer Public Employees Organization.

In the upcoming year, the Personnel Department will continue to develop internal organizational capacity, play a critical role in supporting departments to build a quality sustainable workforce, contribute to effective labor relations, and administer benefit and payroll transactions with the goal of maintaining excellent customer service. Additionally, the Personnel Department will partner with County departments to implement PeopleSoft self-service to allow employees and departmental staff to complete human resource and benefit transactions on line and assist in the upcoming PeopleSoft software upgrade.

We also anticipate functioning as a significant resource and partner with County Departments and the workforce in light of pension reform, the Affordable Care Act and other legislative changes impacting employers and their workforce. For example, pension reform has resulted in exploring other alternatives to utilizing CalPERS annuitants for temporary assignments in addition to impacting recruitment strategies given new retirement formulas. Likewise, the Affordable Care Act will impact how the County utilizes its extra help / temporary workforce.

Personnel continues to seek best practices and alternative approaches to providing the most efficient and effective services in the areas of staffing and hiring, human resource and benefit administration, workforce productivity, and labor and employee relations. To this end, the Personnel Department has actively participated in compliance and fiscal audits undertaken by the Auditor Controller's Office in addition to an organizational analysis to assess human resource functions and their placement within the County's organizational structure while acknowledging the County's charter which includes the provision for a Civil Service Commission.

PERSONNEL DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget continues the existing level of program services as well as funding 35 positions departmentwide, including an increase of four funded and filled positions transferred from Health and Human Services in order to consolidate services. This transfer is cost neutral since HHS will continue to pay the Personnel Department for services provided. Revenue now includes reimbursement for A-87 costs of \$2.4 million as part of countywide efforts to align costs and programs.

The Employee Benefits Proposed Budget also maintains the existing level of program services. The year over year reduction to net budget of \$4.2 million (68.8%) was a result of removing the full cost of retiree health insurance and offsetting revenue from this budget; these costs are now only budgeted in the appropriations from which the employees retired. Employee Benefits also includes new revenue of \$3.2 million for A-87 reimbursement.

Unemployment Insurance claim levels are estimated to be less than in FY 2013-14. However, the effects of the Affordable Care Act are still unknown. The Department will continue to monitor trends and adjust employer rates if needed.

Dental and Vision recommended expenditures are increased due to anticipated increases in claims costs and additional employees enrolled in the plans. Employer / Employee rates remain unchanged from FY 2013-14.

The Retiree Sick Leave Benefit Internal Service Fund will no longer be used in FY 2014-15. There are no changes to the benefit program currently offered to retirees, only the accounting methodology and payment processing will be modified.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 347.

Personnel 10500

Administration & Financial Service System

Program Purpose: The Personnel Department's purpose is to provide dedicated services in the areas of staffing and hiring, human resources, workforce productivity, and labor and employee relations support for Placer County and its employees.

Major Budget Items: FY 2014-15 Proposed Budget

- Increase \$528,169 in ongoing funds for position transfers from HHS due to personnel staffing consolidation plan includes two personnel analysts and two administrative technicians, offset by increased revenue from HHS charges.
- Increase \$71,269 in ongoing funds to increase six part-time personnel and administrative positions to full-time funding.
- The countywide alignment of costs and reimbursements to programs shifts \$2,401,131 in A-87 revenue to this budget, previously budgeted in Appropriation for Contingencies.

Employee Benefits 11480
Administration & Financial Service System

Program Purpose: To fund and administer comprehensive, cost effective benefit options related to retirement, insurances, and employee assistant programs for Placer County in support of a highly qualified and engaged workforce.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce over \$12 million in ongoing funds and offsetting revenue for Retiree Health Insurance costs due to new payment methodology and procedures. All Retiree Health Insurance costs are now budgeted in the applicable departmental appropriation's Salaries and Benefits.
- The countywide alignment of costs and reimbursements to programs shifts \$3,211,170 in A-87 revenue to this budget, previously budgeted in Appropriation for Contingencies.

Unemployment Insurance (Internal Service Fund) 06220
Administration & Financial Service System

Program Purpose: To fund provide a source for Placer County's self-insured unemployment insurance program.

Major Budget Items: FY 2014-15 Proposed Budget

- Reduce \$150,000 in ongoing funds for unemployment claim costs to align with recent trends, and decrease offsetting revenue from Employer Charges.

Dental & Vision (Internal Service Fund) 02850
Administration & Financial Service System

Program Purpose: To provide a funding source for Placer County's self-insured dental and vision insurance program in which other local agencies also participate.

Major Budget Items: FY 2014-15 Proposed Budget

- None.

Retiree Sick Leave Benefit (Internal Service Fund) 02860
Administration & Financial Service System

Program Purpose: To 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 Items: FY 2014-15 Proposed Budget

- This internal service fund will not be used in FY 2014-15 due to new accounting and payment procedures.

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 42,269	\$ 82,530	\$ 69,577	\$
8527 Transfer In A-87 Costs			2,401,131	
Total Charges for Services	\$ 42,269	\$ 82,530	\$ 2,470,708	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 28,500	\$	\$
Total Other Financing Sources	\$	\$ 28,500	\$	\$
Total Revenue	\$ 42,269	\$ 111,030	\$ 2,470,708	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 13,722	\$	\$	\$
1002 Salaries and Wages	1,582,083	1,591,209	1,973,319	
1003 Extra Help	14,580			
1005 Overtime & Call Back	771			
1010 Cafeteria Plans (Non-PERS)	27,616	51,451	63,900	
1018 Taxable Meal Reimbursements	57			
1300 P.E.R.S.	422,650	474,180	576,741	
1301 F.I.C.A.	115,461	121,538	145,703	
1303 Other - Post Employment Benefits	157,467	93,744	108,300	
1310 Employee Group Ins	238,662	256,187	308,825	
1315 Workers Comp Insurance		3,920	10,416	
1320 Retired Employee Grp Ins			132,091	
1325 401 (k) Employer Match	12,820	15,087	18,750	
Total Salaries & Benefits	\$ 2,585,889	\$ 2,607,316	\$ 3,338,045	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 36,337	\$ 37,857	\$ 41,571	\$
2052 Communication Services - Mobile Devices	1,601	1,200	2,780	
2068 Food	456	800	800	
2291 Maintenance - Computer Equip	2,358	2,487	2,487	
2439 Membership/Dues	4,974	2,500	2,500	
2481 PC Acquisition		25,000	6,000	
2511 Printing	6,912	9,000	9,000	
2522 Other Supplies	4,056	411	1,000	
2523 Office Supplies & Exp	10,956	11,000	11,000	
2524 Postage	802	2,000	2,169	
2534 Operating Materials	8			
2554 Commissioner's Fees	8,140	9,600	9,600	
2555 Prof/Spec Svcs - Purchased	53,696	42,500	46,000	
2556 Prof/Spec Svcs - County	1,570	2,205	1,500	
2701 Publications & Legal Notices	930	1,500	1,200	
2709 Countywide System Charges	5,465	4,888	8,353	
2838 Special Dept Expense-1099 Reportable	3,250			
2840 Special Dept Expense	532		19,110	
2844 Training	8,564	4,000	8,000	
2931 Travel & Transportation	451	2,500	2,500	
2932 Mileage	2,990	4,000	3,500	
2933 Lodging	4,387	1,800	1,800	
2941 County Vehicle Mileage	1,224	500	1,000	
2964 Meals/Food Purchases	476	1,800	1,000	
Total Services & Supplies	\$ 160,135	\$ 167,548	\$ 182,870	\$
Intrafund Transfers Out				
5291 I/T Maintenance - Computer Equipment	\$	\$ 2,108	\$	\$
5310 I/T Employee Group Insurance			22,474	
5404 I/T Maintenance - Services	82,361	58,837	117,000	
5552 I/T - MIS Services	99,482	95,461	106,000	
5556 I/T - Professional Services	1,408			
5965 I/T Utilities	34,669	26,180	40,000	
Total Intrafund Transfers Out	\$ 217,920	\$ 182,586	\$ 285,474	\$

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (497,427)	\$ (438,000)	\$ (1,270,308)	\$
5009 I/T - County Library Fund	(1,310)	(700)		
5011 I/T - Public Safety Fund	(3,329)	(2,000)		
5015 I/T - PC Housing Authority Fund	(204)			
Total Intrafund Transfers In	\$ (502,270)	\$ (440,700)	\$ (1,270,308)	\$
Total Expenditures / Appropriations	\$ 2,461,674	\$ 2,516,750	\$ 2,536,081	\$
Net Cost	\$ 2,419,405	\$ 2,405,720	\$ 65,373	\$

Budget Unit **General Fund - 100**
Function **General**
Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 1,171,017	\$ 1,411,153	\$ 396,550	\$
8527 Transfer In A-87 Costs			3,211,170	
8798 Contrib. Retiree Health Reimb Program	323			
Total Charges for Services	\$ 1,171,340	\$ 1,411,153	\$ 3,607,720	\$
Miscellaneous Revenues				
8769 R&R Clearing - Insurance Premiums	\$ (1,333)	\$	\$	\$
Total Miscellaneous Revenues	\$ (1,333)	\$	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 5,000	\$	\$
Total Other Financing Sources	\$	\$ 5,000	\$	\$
Total Revenue	\$ 1,170,007	\$ 1,416,153	\$ 3,607,720	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 5,940	\$ 850,000	\$ 850,000	\$
1002 Salaries and Wages	718,431	743,339	751,237	
1010 Cafeteria Plans (Non-PERS)	12,424	25,189	25,560	
1018 Taxable Meal Reimbursements	51			
1300 P.E.R.S.	266,390	301,515	217,562	
1301 F.I.C.A.	52,788	58,792	56,388	
1303 Other - Post Employment Benefits	78,594	43,320	43,320	
1304 Other - Post Emplmnt Charges (Up Front)	167,580	500,000	500,000	
1310 Employee Group Ins	134,155	132,043	166,067	
1315 Workers Comp Insurance		1,373	2,581	
1320 Retired Employee Grp Ins	11,069,828	12,394,852	176,620	
1321 Retiree Dental Insurance	778,176	774,144	846,048	
1325 401 (k) Employer Match	4,133	7,500	7,500	
Total Salaries & Benefits	\$ 13,288,490	\$ 15,832,067	\$ 3,642,883	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 9,188	\$ 12,000	\$ 12,496	\$
2052 Communication Services - Mobile Devices	158		969	
2291 Maintenance - Computer Equip	786			
2439 Membership/Dues	1,450	2,300	2,000	
2481 PC Acquisition	17,704	5,000	2,500	
2511 Printing	13,342	11,000	11,000	
2522 Other Supplies	1,429	1,500	1,500	
2523 Office Supplies & Exp	14,481	11,000	11,000	
2524 Postage	3,112	3,500	3,500	
2555 Prof/Spec Svcs - Purchased	220,314	176,127	263,727	
2556 Prof/Spec Svcs - County	250,290	246,931	1,489	
2709 Countywide System Charges	3,206	3,206	4,745	
2840 Special Dept Expense	128,832	270,291	203,390	
2844 Training	8,168	2,800	10,800	
2931 Travel & Transportation	248	2,500	2,500	
2932 Mileage	1,048	1,500	1,500	
2933 Lodging	631	1,000	1,000	
2941 County Vehicle Mileage		200	200	
2964 Meals/Food Purchases	338	200	200	
Total Services & Supplies	\$ 674,725	\$ 751,055	\$ 534,516	\$
Capital Assets				
4451 Equipment	\$ 6,494	\$	\$	\$
Total Capital Assets	\$ 6,494	\$	\$	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$	\$	\$ 10,413	\$
5404 I/T Maintenance - Services	32,987	48,500	36,000	
5552 I/T - MIS Services	37,036	36,732	37,036	
5556 I/T - Professional Services	309,899	259,310	280,247	
5965 I/T Utilities	5,562		17,000	
Total Intrafund Transfers Out	\$ 385,484	\$ 344,542	\$ 380,696	\$

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2014-15

Budget Unit **General Fund - 100**
 Function General
 Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (4,432,364)	\$ (5,420,245)	\$ (1,530,003)	\$
5004 I/T - Road Fund	(583,688)	(717,158)	(149,944)	
5008 I/T - County Office Bldg Fund	(73,672)	(91,338)	(12,732)	
5009 I/T - County Library Fund	(190,713)	(236,930)	(42,852)	
5011 I/T - Public Safety Fund	(3,415,438)	(4,210,654)	(879,610)	
5015 I/T - PC Housing Authority Fund	(12,503)	(15,512)	(2,083)	
5017 I/T - IHSS Public Authority		(37,913)	(7,289)	
Total Intrafund Transfers In	\$ (8,708,378)	\$ (10,729,750)	\$ (2,624,513)	\$
Total Expenditures / Appropriations	\$ 5,646,815	\$ 6,197,914	\$ 1,933,582	\$
Net Cost	\$ 4,476,808	\$ 4,781,761	\$ (1,674,138)	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8794 Employer Share - State Unemployment Ins		829,650	733,391	
Total Operating Revenues	\$	\$ 829,650	\$ 733,391	\$
Operating Expenses				
2310 Employee Benefits Systems			40,051	
2550 Administration	53,673	53,020	84,046	
2555 Prof/Spec Svcs - Purchased	1,643	2,500	2,500	
2709 Countywide System Charges	243	243	583	
3551 Transfer Out A-87 Costs		9,268	11,717	
3923 Employee Claims	496,356	800,000	650,000	
Total Operating Expenses	\$ 551,915	\$ 865,031	\$ 788,897	\$
Operating Income (Loss)	\$ (551,915)	\$ (35,381)	\$ (55,506)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(22,336)			
3935 Contingencies-Judgement and Damages	(259,267)			
6950 Interest	12,597	12,000	13,000	
6970 Investment Income	(8,000)			
8794 Employer Share - State Unemployment Ins	534,398			
Total Non-Operating Revenue (Expenses)	\$ 257,392	\$ 12,000	\$ 13,000	\$
Income Before Capital Contributions and Transfers	\$ (294,523)	\$ (23,381)	\$ (42,506)	\$
Change in Net Assets	\$ (294,523)	\$ (23,381)	\$ (42,506)	\$
Net Assets - Beginning Balance	425,056	130,533	107,152	
Net Assets - Ending Balance	\$ 130,533	\$ 107,152	\$ 64,646	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8784 Contrib Dental Ins Prem-COBRA	34,830	37,680	52,224	
8785 Contrib Dental Insurance Premium	2,698,762	2,515,988	2,954,055	
8786 Contrib Vision Insurance Premium	544,465	546,372	589,578	
8787 Contrib Vision Insur Premium-COBRA	34,709	37,589	42,445	
8788 Contrib Dental Ins Premium-Leave	6,357	3,495		
8789 Contrib Vision Ins Premium-Leave	1,565	2,287		
8797 Cont Dental Prem - Retirees	1,022,042	1,000,629	1,117,352	
Total Operating Revenues	\$ 4,342,730	\$ 4,144,040	\$ 4,755,654	\$
Operating Expenses				
2310 Employee Benefits Systems			111,160	
2550 Administration	81,427	75,811	134,223	
2555 Prof/Spec Svcs - Purchased	317,336	352,037	364,186	
2709 Countywide System Charges	1,245	1,245	2,698	
3551 Transfer Out A-87 Costs		37,776	48,011	
3923 Employee Claims	3,425,321	3,554,287	3,846,453	
Total Operating Expenses	\$ 3,825,329	\$ 4,021,156	\$ 4,506,731	\$
Operating Income (Loss)	\$ 517,401	\$ 122,884	\$ 248,923	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(30,650)			
6950 Interest	6,830	5,608	12,293	
6970 Investment Income	(8,000)			
Total Non-Operating Revenue (Expenses)	\$ (31,820)	\$ 5,608	\$ 12,293	\$
Income Before Capital Contributions and Transfers	\$ 485,581	\$ 128,492	\$ 261,216	\$
Change in Net Assets	\$ 485,581	\$ 128,492	\$ 261,216	\$
Net Assets - Beginning Balance	317,688	803,267	931,759	
Net Assets - Ending Balance	\$ 803,267	\$ 931,759	\$ 1,192,975	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8798 Contrib. Retiree Health Reimb Program	1,179,832	2,061,361		
Total Operating Revenues	\$ 1,179,832	\$ 2,061,361	\$	\$
Operating Expenses				
1001 Employee Paid Sick Leave	1,389,382	2,061,361		
2709 Countywide System Charges	685			
Total Operating Expenses	\$ 1,390,067	\$ 2,061,361	\$	\$
Operating Income (Loss)	\$ (210,235)	\$	\$	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs		(26,662)		
6950 Interest		26,662		
6970 Investment Income	(7,000)			
Total Non-Operating Revenue (Expenses)	\$ (7,000)	\$	\$	\$
Income Before Capital Contributions and Transfers	\$ (217,235)	\$	\$	\$
Change in Net Assets	\$ (217,235)	\$	\$	\$
Net Assets - Beginning Balance	261,060	43,825	43,825	
Net Assets - Ending Balance	\$ 43,825	\$ 43,825	\$ 43,825	\$