

| PERSONNEL DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2015-16 | | | | | |
|--|---------------|--------------------|------------------|--------------------|-----------------------|
| ADMINISTERED BY: | | PERSONNEL DIRECTOR | | | |
| Appropriations | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2015-16 | |
| | Actuals | Est / Actual | Requested Budget | Recommended Budget | % Change from 2014-15 |
| GENERAL FUND | | | | | |
| Personnel | \$ 2,521,706 | \$ 2,536,081 | \$ 2,803,071 | \$ 3,503,771 | 38.2% |
| Employee Benefits | \$ 13,841,914 | \$ 4,558,095 | \$ - | \$ - | -100.0% |
| Subtotal General Fund | \$ 16,363,620 | \$ 7,094,176 | \$ 2,803,071 | \$ 3,503,771 | -50.6% |
| INTERNAL SERVICE FUNDS | | | | | |
| Employee Benefits* - Fund 250/150 | \$ - | \$ - | \$ 3,557,941 | \$ 3,290,574 | n/a |
| Unemployment Insurance* - Fund 270/500 | \$ (144,285) | \$ 636,686 | \$ 493,746 | \$ 504,669 | -20.7% |
| Dental & Vision Insurance* - Fund 270/850 | \$ 3,921,690 | \$ 4,506,731 | \$ 3,964,233 | \$ 3,940,981 | -12.6% |
| Retiree Sick Leave Benefit - Fund 270/860 | \$ 1,819,215 | \$ - | \$ - | \$ - | n/a |
| Subtotal Internal Service Funds | \$ 5,596,620 | \$ 5,143,417 | \$ 8,015,920 | \$ 7,736,224 | 50.4% |
| TOTAL ALL FUNDS | \$ 21,960,240 | \$ 12,237,593 | \$ 10,818,991 | \$ 11,239,995 | -8.2% |

*Budget includes total operating expenses and fixed assets.

| FUNDED POSITIONS | | | | | |
|---|----|----|----|----|-------|
| Personnel | 21 | 25 | 23 | 23 | -8% |
| Employee Benefits | 10 | 10 | 0 | 0 | -100% |
| Employee Benefits - Fund 250/150 | 0 | 0 | 15 | 15 | n/a |
| 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 | 31 | 35 | 38 | 38 | 9% |
| TOTAL ALLOCATED POSITIONS | 34 | 38 | 38 | 38 | 0% |

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 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 has two divisions, Department Support Services and Operations. The Department Support Services division assists in hiring, staffing, and supporting employee relations as related to County Code, relevant Memorandums of Understanding, Civil Service rules and applicable federal, state and local laws. The Operations Division administers the County’s benefit programs, including retirement, and processes all bi-weekly

Personnel

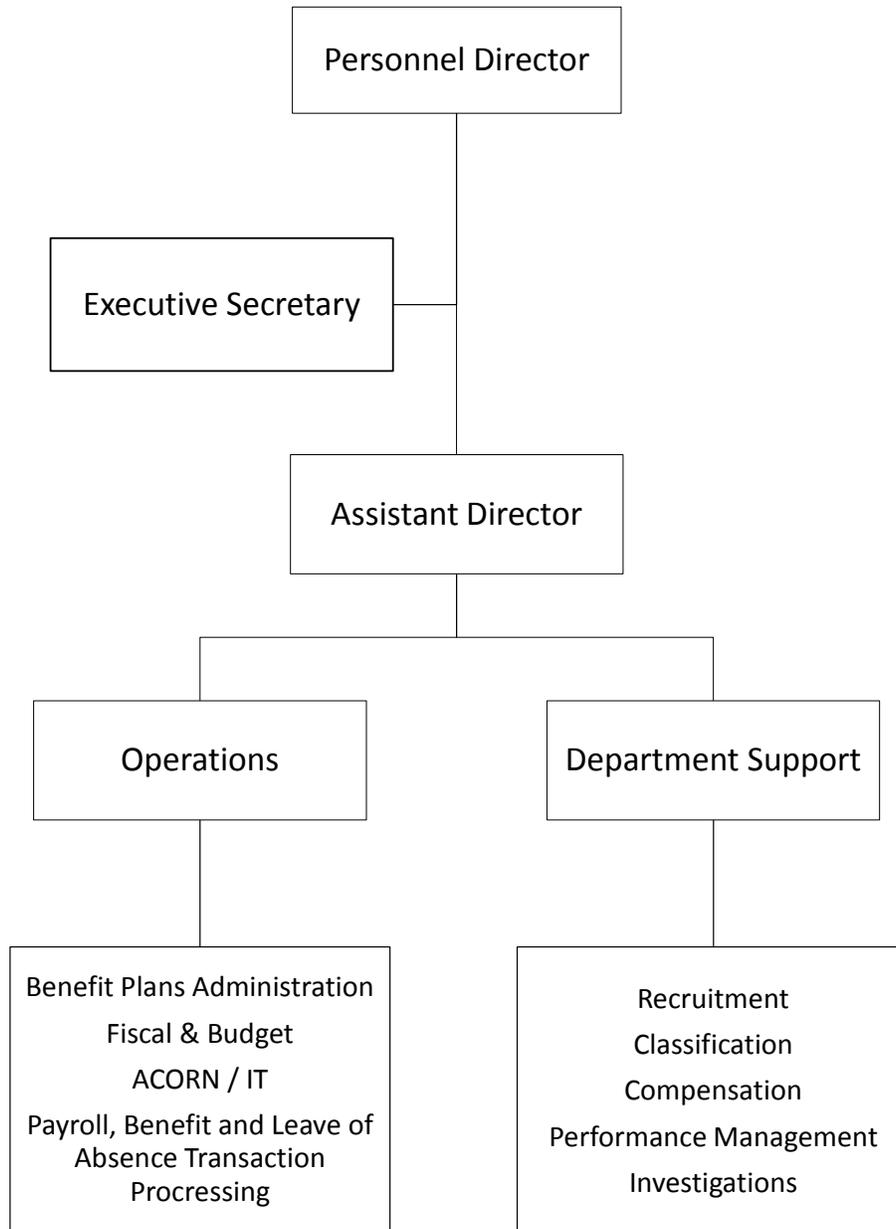
salary, benefit and leave of absence transactions for approximately 2700 individuals. Both divisions play an integral role in labor relations activities with the County Executive Office by recommending, researching, evaluating, and implementing new labor relations provisions for the Deputy Sheriff's Association (DSA) and Placer Public Employees Organization.

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.

In the upcoming year as the organizational analysis ensues, 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 new features and functionality that will occur as a result of the upgrade to the PeopleSoft software system including the introduction of ePerformance – a new online performance evaluation software program.

The Department will continue to be a significant resource and partner with County Departments and the workforce in light of pension reform, continued implementation of the Affordable Care Act and other legislative changes impacting employers and their workforce.

PERSONNEL DEPARTMENT



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2015-16 Proposed Budget continues the previous level of program services while adding functional support for pre-employment activities. Additionally, Employee Benefits will now be designated as an Internal Service Fund.

Overall, the Proposed Gross Budget provides \$11,891,322 for the Personnel Department, a decrease of \$1,616,579 or 11.9% from the previous year. Countywide subsidies for Upfront OPEB and Paid sick leave expenditures were removed from the new internal service fund resulting in a decrease of \$1,350,000. Additionally, Dental/Vision Insurance decreased by \$565,750 due to lower claim trends and reductions in administrative costs.

Funding for 38 positions is proposed which is an increase of three funded positions over FY 2014-15, and includes one internal investigator transfer from Risk Management to Personnel to assist in recruiting efficiency, one administrative clerk to assist with increased workload, and one auditor-accountant I/II to support fiscal requirements in Employee Benefits.

To better align staff with benefit support needs, four positions are planned to transfer from Personnel to Employee Benefits.

Unemployment Insurance claim levels are estimated to be less than FY 2014-15. The Personnel Department will continue to monitor trends and adjust employer rates as needed.

The Proposed Budget assumes no changes in Dental or Vision Insurance rates. Revenues are increasing from FY 2014-15 when no premiums were collected from January 10, 2015 through June 12, 2015 in an effort to reduce reserves to appropriate levels. Premium rates are currently being analyzed and may be adjusted for calendar year 2016 which would be reflected in the Final Budget.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 357.

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 Adjustment(s): FY 2015-16 Proposed Budget

- Decrease of \$618,980 in charges to HHS from Personnel due to recent experience.
- Increase of \$162,655 in ongoing funds for the requested transfer of one internal investigator from Risk Management to Personnel to assist in recruiting efficiency.
- Increase of \$67,326 in ongoing funds for of one journey-level administrative clerk to assist with pre-employment activities and other administrative duties.

Employee Benefits (Internal Service Fund) 02150 – Formerly 11480
Administration & Financial Service System

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

Major Budget Adjustment(s): FY 2015-16 Proposed Budget

- Decrease of \$850,000 due to the Employee Paid Sick Leave Benefit Subsidy which transferred from the Internal Service Fund back to the General Fund.
- Decrease of \$500,000 due to the removal of upfront OPEB charges which resulted from the BOS actions to change OPEB policy in FY 2014-15.
- Increase of \$113,817 in ongoing funds for one auditor-accountant I/II position to support Employee Benefit functions.

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

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

Major Budget Adjustment(s): FY 2015-16 Proposed Budget

- A decrease of \$132,017 due to the estimate of lower Unemployment Insurance Claims based on current experience.

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 programs in which other local agencies also participate.

Major Budget Adjustment(s): FY 2015-16 Proposed Budget

- Decrease of \$328,440 in expenditures due to lower estimated Dental Insurance Claims based on current experience.
- Increase of \$1,685,594 in revenue because no premiums were collected from January 10, 2015 through June 12, 2015, of FY 2014-15.

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

Program Purpose: This internal service fund is no longer used as of 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 | 2013-14 Final Actuals | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8248 Personnel Services | \$ 42,634 | \$ 69,577 | \$ 69,577 | \$ |
| 8527 Transfer In A-87 Costs | | 2,401,131 | 2,429,964 | |
| Total Charges for Services | \$ 42,634 | \$ 2,470,708 | \$ 2,499,541 | \$ |
| Other Financing Sources | | | | |
| 8954 Operating Transfers In | \$ 25,000 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 25,000 | \$ | \$ | \$ |
| Total Revenue | \$ 67,634 | \$ 2,470,708 | \$ 2,499,541 | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 1,537,810 | \$ 1,973,319 | \$ 1,914,266 | \$ |
| 1003 Extra Help | 11,102 | | | |
| 1005 Overtime & Call Back | 392 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 50,163 | 63,900 | 56,276 | |
| 1018 Taxable Meal Reimbursements | 90 | | 200 | |
| 1300 P.E.R.S. | 439,448 | 576,741 | 682,323 | |
| 1301 F.I.C.A. | 114,280 | 145,703 | 135,894 | |
| 1303 Other - Post Employment Benefits | 88,984 | 108,300 | 127,903 | |
| 1310 Employee Group Ins | 232,437 | 308,825 | 301,819 | |
| 1315 Workers Comp Insurance | 3,570 | 10,416 | 14,480 | |
| 1320 Retired Employee Grp Ins | | 132,091 | 134,859 | |
| 1325 401 (k) Employer Match | 12,609 | 18,750 | 17,250 | |
| Total Salaries & Benefits | \$ 2,490,885 | \$ 3,338,045 | \$ 3,385,270 | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 36,113 | \$ 41,571 | \$ 40,000 | \$ |
| 2052 Communication Services - Mobile Devices | 2,323 | 2,780 | 2,780 | |
| 2068 Food | 878 | 800 | 800 | |
| 2140 Gen Liability Ins | | | 24,393 | |
| 2291 Maintenance - Computer Equip | 2,074 | 2,487 | 14,364 | |
| 2310 Employee Benefits Systems | | | 35,195 | |
| 2439 Membership/Dues | 1,494 | 2,500 | 1,645 | |
| 2481 PC Acquisition | 18,596 | 6,000 | 6,000 | |
| 2511 Printing | 11,115 | 9,000 | 11,300 | |
| 2522 Other Supplies | 427 | 1,000 | 500 | |
| 2523 Office Supplies & Exp | 6,299 | 11,000 | 10,000 | |
| 2524 Postage | 775 | 2,169 | 1,800 | |
| 2554 Commissioner's Fees | 8,600 | 9,600 | 11,000 | |
| 2555 Prof/Spec Svcs - Purchased | 79,595 | 46,000 | 211,916 | |
| 2556 Prof/Spec Svcs - County | 1,047 | 1,500 | 1,130 | |
| 2568 MIS - Services | | | 165,761 | |
| 2701 Publications & Legal Notices | 133 | 1,200 | 150 | |
| 2709 Countywide System Charges | 4,888 | 8,353 | 14,384 | |
| 2838 Special Dept Expense-1099 Reportable | 3,321 | | 3,000 | |
| 2840 Special Dept Expense | 4,232 | 19,110 | 29,200 | |
| 2844 Training | 8,991 | 8,000 | 9,010 | |
| 2931 Travel & Transportation | 1,321 | 2,500 | 2,500 | |
| 2932 Mileage | 3,320 | 3,500 | 4,663 | |
| 2933 Lodging | 2,541 | 1,800 | 2,500 | |
| 2941 County Vehicle Mileage | 829 | 1,000 | 1,000 | |
| 2964 Meals/Food Purchases | 347 | 1,000 | 600 | |
| 2966 Drug & Alcohol Testing | 25 | | | |
| Total Services & Supplies | \$ 199,284 | \$ 182,870 | \$ 605,591 | \$ |
| Intrafund Transfers Out | | | | |
| 5310 I/T-OUT Employee Benefit Systems | \$ | \$ 22,474 | \$ | \$ |
| 5404 I/T-OUT Maintenance - Services | 96,746 | 117,000 | 96,204 | |
| 5406 I/T-OUT Maintenance - Janitorial | | | 30,535 | |
| 5552 I/T-OUT MIS Services | 107,206 | 106,000 | | |
| 5556 I/T-OUT Professional Services | 183,180 | | | |
| 5965 I/T-OUT Utilities | 21,553 | 40,000 | 37,499 | |

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2015-16

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

| Detail by Revenue Category and Expenditure Object | 2013-14 Final Actuals | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Total Intrafund Transfers Out | \$ 408,685 | \$ 285,474 | \$ 164,238 | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (573,900) | \$ (1,270,308) | \$ (651,328) | \$ |
| 5009 I/T-IN County Library Fund | (27) | | | |
| 5011 I/T-IN Public Safety Fund | (3,221) | | | |
| Total Intrafund Transfers In | \$ (577,148) | \$ (1,270,308) | \$ (651,328) | \$ |
| Total Expenditures / Appropriations | \$ 2,521,706 | \$ 2,536,081 | \$ 3,503,771 | \$ |
| Net Cost | \$ 2,454,072 | \$ 65,373 | \$ 1,004,230 | \$ |

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

| Detail by Revenue Category and Expenditure Object | 2013-14 Final Actuals | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|---|-----------------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8248 Personnel Services | \$ 1,141,707 | \$ 396,550 | \$ | \$ |
| 8527 Transfer In A-87 Costs | | 3,211,170 | | |
| 8798 Contrib. Retiree Health Reimb Program | 162 | | | |
| Total Charges for Services | \$ 1,141,869 | \$ 3,607,720 | \$ | \$ |
| Miscellaneous Revenues | | | | |
| 8761 Insurance Refunds | \$ 533,117 | \$ | \$ | \$ |
| 8769 R&R Clearing - Insurance Premiums | 1,401 | | | |
| Total Miscellaneous Revenues | \$ 534,518 | \$ | \$ | \$ |
| Other Financing Sources | | | | |
| 8954 Operating Transfers In | \$ 2,931,707 | \$ | \$ | \$ |
| Total Other Financing Sources | \$ 2,931,707 | \$ | \$ | \$ |
| Total Revenue | \$ 4,608,094 | \$ 3,607,720 | \$ | \$ |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1001 Employee Paid Sick Leave | \$ 18,083 | \$ 850,000 | \$ | \$ |
| 1002 Salaries and Wages | 705,375 | 751,237 | | |
| 1003 Extra Help | 15,182 | | | |
| 1010 Cafeteria Plans (Non-PERS) | 24,090 | 25,560 | | |
| 1018 Taxable Meal Reimbursements | 45 | | | |
| 1300 P.E.R.S. | 307,959 | 217,562 | | |
| 1301 F.I.C.A. | 53,062 | 56,388 | | |
| 1303 Other - Post Employment Benefits | 40,929 | 43,320 | | |
| 1304 Other - Post Emplmnt Charges (Up Front) | 139,650 | 500,000 | | |
| 1310 Employee Group Ins | 148,687 | 166,067 | | |
| 1315 Workers Comp Insurance | 826 | 2,581 | | |
| 1320 Retired Employee Grp Ins | 10,464,061 | 176,620 | | |
| 1321 Retiree Dental Insurance | 864,192 | 846,048 | | |
| 1325 401 (k) Employer Match | 3,498 | 7,500 | | |
| Total Salaries & Benefits | \$ 12,785,639 | \$ 3,642,883 | \$ | \$ |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 11,570 | \$ 12,496 | \$ | \$ |
| 2052 Communication Services - Mobile Devices | 889 | 969 | | |
| 2291 Maintenance - Computer Equip | 691 | | | |
| 2431 Professional Dues | 125 | | | |
| 2439 Membership/Dues | 3,450 | 2,000 | | |
| 2481 PC Acquisition | | 2,500 | | |
| 2511 Printing | 15,128 | 11,000 | | |
| 2522 Other Supplies | 586 | 1,500 | | |
| 2523 Office Supplies & Exp | 11,089 | 11,000 | | |
| 2524 Postage | 3,393 | 3,500 | | |
| 2555 Prof/Spec Svcs - Purchased | 176,249 | 263,727 | | |
| 2556 Prof/Spec Svcs - County | 242,069 | 1,489 | | |
| 2701 Publications & Legal Notices | 56 | | | |
| 2708 Rents & Leases - Computer SW | 1,150 | | | |
| 2709 Countywide System Charges | 3,688 | 4,745 | | |
| 2840 Special Dept Expense | 124,173 | 203,390 | | |
| 2844 Training | 11,191 | 10,800 | | |
| 2931 Travel & Transportation | 121 | 2,500 | | |
| 2932 Mileage | 484 | 1,500 | | |
| 2933 Lodging | 2,595 | 1,000 | | |
| 2941 County Vehicle Mileage | 69 | 200 | | |
| 2964 Meals/Food Purchases | 736 | 200 | | |
| 2966 Drug & Alcohol Testing | 41 | | | |
| Total Services & Supplies | \$ 609,543 | \$ 534,516 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5310 I/T-OUT Employee Benefit Systems | \$ | \$ 10,413 | \$ | \$ |
| 5404 I/T-OUT Maintenance - Services | 26,211 | 36,000 | | |
| 5552 I/T-OUT MIS Services | 37,014 | 37,036 | | |

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2015-16

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

| Detail by Revenue Category and Expenditure Object | 2013-14 Final Actuals | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|---|-----------------------------|-----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 5556 I/T-OUT Professional Services | 372,892 | 280,247 | | |
| 5965 I/T-OUT Utilities | 10,615 | 17,000 | | |
| Total Intrafund Transfers Out | \$ 446,732 | \$ 380,696 | \$ | \$ |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (4,755,466) | \$ (1,530,003) | \$ | \$ |
| 5004 I/T-IN Road Fund | (590,293) | (149,944) | | |
| 5008 I/T-IN County Office Bldg Fund | (75,180) | (12,732) | | |
| 5009 I/T-IN County Library Fund | (195,017) | (42,852) | | |
| 5011 I/T-IN Public Safety Fund | (3,465,789) | (879,610) | | |
| 5015 I/T-IN PC Housing Authority Fund | (12,768) | (2,083) | | |
| 5017 I/T-IN IHSS Public Authority | | (7,289) | | |
| Total Intrafund Transfers In | \$ (9,094,513) | \$ (2,624,513) | \$ | \$ |
| Total Expenditures / Appropriations | \$ 4,747,401 | \$ 1,933,582 | \$ | \$ |
| Net Cost | \$ 139,307 | \$ (1,674,138) | \$ | \$ |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2015-16

| | |
|----------|----------------------------|
| Fund | County Services Fund - 250 |
| Subfund | Employee Benefits - 150 |
| Activity | Employee Benefits - 2150 |

| Operating Detail | 2013-14 Actual | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|----------------|-------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8248 Personnel Services | | | 3,280,574 | |
| 8764 Miscellaneous Revenues | | | 10,000 | |
| Total Operating Revenues | \$ | \$ | \$ 3,290,574 | \$ |
| Operating Expenses | | | | |
| 1002 Salaries and Wages | | | 1,097,266 | |
| 1003 Extra Help | | | | |
| 1010 Cafeteria Plans (Non-PERS) | | | 38,860 | |
| 1300 P.E.R.S. | | | 221,613 | |
| 1301 F.I.C.A. | | | 81,313 | |
| 1303 Other - Post Employment Benefits | | | 83,515 | |
| 1310 Employee Group Ins | | | 239,041 | |
| 1315 Workers Comp Insurance | | | 2,384 | |
| 1320 Retired Employee Grp Ins | | | 139,408 | |
| 1321 Retiree Dental Insurance | | | 894,316 | |
| 1325 401 (k) Employer Match | | | 11,250 | |
| 2051 Communication Services - Telephone | | | 17,494 | |
| 2052 Communication Services - Mobile Devices | | | 1,250 | |
| 2140 Gen Liability Ins | | | 21,265 | |
| 2310 Employee Benefits Systems | | | 113 | |
| 2404 Maintenance Services | | | 25,682 | |
| 2406 Maintenance - Janitorial | | | 12,214 | |
| 2439 Membership/Dues | | | 1,550 | |
| 2481 PC Acquisition | | | 2,500 | |
| 2511 Printing | | | 15,000 | |
| 2522 Other Supplies | | | 1,000 | |
| 2523 Office Supplies & Exp | | | 11,000 | |
| 2524 Postage | | | 3,500 | |
| 2555 Prof/Spec Svcs - Purchased | | | 226,904 | |
| 2556 Prof/Spec Svcs - County | | | | |
| 2568 MIS - Services | | | 32,532 | |
| 2709 Countywide System Charges | | | 5,163 | |
| 2840 Special Dept Expense | | | 74,811 | |
| 2844 Training | | | 11,000 | |
| 2931 Travel & Transportation | | | 500 | |
| 2932 Mileage | | | 750 | |
| 2933 Lodging | | | 2,000 | |
| 2941 County Vehicle Mileage | | | 100 | |
| 2964 Meals/Food Purchases | | | 280 | |
| 2965 Utilities | | | 15,000 | |
| Total Operating Expenses | \$ | \$ | \$ 3,290,574 | \$ |
| Operating Income (Loss) | \$ | \$ | \$ | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| Total Non-Operating Revenue (Expenses) | \$ | \$ | \$ | \$ |
| Income Before Capital Contributions and Transfers | \$ | \$ | \$ | \$ |
| Change in Net Assets | \$ | \$ | \$ | \$ |
| Net Assets - Beginning Balance | | | | |
| Net Assets - Ending Balance | \$ | \$ | \$ | \$ |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2015-16

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

| Operating Detail | 2013-14 Actual | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|---------------------|-----------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8784 Contrib Dental Ins Prem-COBRA | 44,074 | 52,224 | | |
| 8785 Contrib Dental Insurance Premium | 2,858,663 | 1,791,389 | 2,984,494 | |
| 8786 Contrib Vision Insurance Premium | 563,235 | 589,578 | 563,235 | |
| 8787 Contrib Vision Insur Premium-COBRA | 35,029 | 42,445 | | |
| 8788 Contrib Dental Ins Premium-Leave | 5,358 | | | |
| 8789 Contrib Vision Ins Premium-Leave | 18,122 | | | |
| 8797 Cont Dental Prem - Retirees | 1,129,852 | 677,594 | 1,170,083 | |
| Total Operating Revenues | \$ 4,654,333 | \$ 3,153,230 | \$ 4,717,812 | \$ |
| Operating Expenses | | | | |
| 2310 Employee Benefits Systems | | 111,160 | 75,806 | |
| 2550 Administration | 73,097 | 134,223 | 17,897 | |
| 2555 Prof/Spec Svcs - Purchased | 332,381 | 364,186 | 272,615 | |
| 2556 Prof/Spec Svcs - County | | | 28,114 | |
| 2709 Countywide System Charges | 1,306 | 2,698 | 9,835 | |
| 3923 Employee Claims | 3,477,120 | 3,846,453 | 3,518,013 | |
| Total Operating Expenses | \$ 3,883,904 | \$ 4,458,720 | \$ 3,922,280 | \$ |
| Operating Income (Loss) | \$ 770,429 | \$ (1,305,490) | \$ 795,532 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (37,786) | (48,011) | (18,701) | |
| 6950 Interest | 14,063 | 12,293 | 12,293 | |
| 6970 Investment Income | 6,207 | | | |
| Total Non-Operating Revenue (Expenses) | \$ (17,516) | \$ (35,718) | \$ (6,408) | \$ |
| Income Before Capital Contributions and Transfers | \$ 752,913 | \$ (1,341,208) | \$ 789,124 | \$ |
| Change in Net Assets | \$ 752,913 | \$ (1,341,208) | \$ 789,124 | \$ |
| Net Assets - Beginning Balance | 803,267 | 1,556,180 | 214,972 | |
| Net Assets - Ending Balance | \$ 1,556,180 | \$ 214,972 | \$ 1,004,096 | \$ |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2015-16

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

| Operating Detail | 2013-14 Actual | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|-----------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8798 Contrib. Retiree Health Reimb Program | 1,493,387 | | | |
| Total Operating Revenues | \$ 1,493,387 | \$ | \$ | \$ |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | (1,134,016) | | | |
| 2709 Countywide System Charges | 607 | | | |
| Total Operating Expenses | \$ (1,133,409) | \$ | \$ | \$ |
| Operating Income (Loss) | \$ 2,626,796 | \$ | \$ | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (25,917) | | | |
| 6950 Interest | 26,524 | | | |
| Total Non-Operating Revenue (Expenses) | \$ 607 | \$ | \$ | \$ |
| Income Before Capital Contributions and Transfers | \$ 2,627,403 | \$ | \$ | \$ |
| 3775 Operating Transfer Out | (2,926,707) | | | |
| Change in Net Assets | \$ (299,304) | \$ | \$ | \$ |
| Net Assets - Beginning Balance | 43,825 | (255,480) | (255,480) | |
| Net Assets - Ending Balance | \$ (255,480) | \$ (255,480) | \$ (255,480) | \$ |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2015-16

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

| Operating Detail | 2013-14 Actual | 2014-15 Estimated | 2015-16 Recommended | 2015-16 Adopted by the Board of Supervisors |
|--|---------------------|----------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8794 Employer Share - State Unemployment Ins | | 65,257 | 501,419 | |
| Total Operating Revenues | \$ | \$ 65,257 | \$ 501,419 | \$ |
| Operating Expenses | | | | |
| 2550 Administration | 26,119 | 50,000 | 40,000 | |
| 2555 Prof/Spec Svcs - Purchased | 1,643 | 2,500 | 1,807 | |
| 2556 Prof/Spec Svcs - County | | | 2,255 | |
| 2709 Countywide System Charges | 259 | 583 | 820 | |
| 3923 Employee Claims | 328,113 | 571,886 | 437,147 | |
| Total Operating Expenses | \$ 356,134 | \$ 624,969 | \$ 482,029 | \$ |
| Operating Income (Loss) | \$ (356,134) | \$ (559,712) | \$ 19,390 | \$ |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (9,262) | (11,717) | (22,640) | |
| 3935 Contingencies-Judgement and Damages | 509,681 | | | |
| 6950 Interest | 10,508 | 5,000 | 3,250 | |
| 6970 Investment Income | 5,593 | | | |
| 8794 Employer Share - State Unemployment Ins | 383,520 | | | |
| Total Non-Operating Revenue (Expenses) | \$ 900,040 | \$ (6,717) | \$ (19,390) | \$ |
| Income Before Capital Contributions and Transfers | \$ 543,906 | \$ (566,429) | \$ | \$ |
| Change in Net Assets | \$ 543,906 | \$ (566,429) | \$ | \$ |
| Net Assets - Beginning Balance | 130,533 | 674,439 | 108,010 | |
| Net Assets - Ending Balance | \$ 674,439 | \$ 108,010 | \$ 108,010 | \$ |