

**HUMAN RESOURCES DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2016-17**

ADMINISTERED BY: HUMAN RESOURCES DIRECTOR

Appropriations	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17		YOY % Change
	Actuals	Est / Actual	Requested Budget	Recommended Budget	PBB %	
GENERAL FUND						
Staffing & Hiring			\$ 1,247,891	\$ 1,200,474	27%	
Workforce Productivity			\$ 2,736,319	\$ 2,642,694	60%	
Labor & Employee Relations			\$ 571,542	\$ 553,888	13%	
Human Resources	\$ 2,540,597	\$ 3,471,407	\$ 4,555,756	\$ 4,397,061	100%	26.7%
Employee Benefits	\$ 2,416,078	\$ -	\$ -	\$ -		n/a
Subtotal General Fund	\$ 4,956,675	\$ 3,471,407	\$ 4,555,756	\$ 4,397,061		26.7%
INTERNAL SERVICE FUNDS						
Human Resource & Benefit Administration			\$ 4,708,583	\$ 4,746,470	100%	
Employee Benefits* - Fund 250/150	\$ -	\$ 3,390,574	\$ 4,708,583	\$ 4,746,470	100%	40.0%
Unemployment Insurance Fund			\$ 349,330	\$ 349,330	100%	
Unemployment Insurance* - Fund 270/500	\$ 310,029	\$ 614,669	\$ 349,330	\$ 349,330	100%	-43.2%
Dental & Vision Fund			\$ 4,682,301	\$ 4,682,301	100%	
Dental & Vision Insurance* - Fund 270/850	\$ 4,224,778	\$ 4,273,868	\$ 4,682,301	\$ 4,682,301	100%	9.6%
General Workers Compensation			\$ 3,625,107	\$ 3,643,209	100%	
Workers Compensation* - Fund 270/810	\$ 3,434,133	\$ 4,371,162	\$ 3,625,107	\$ 3,643,209	100%	-16.7%
Subtotal Internal Service Funds	\$ 7,968,940	\$ 12,650,273	\$ 13,365,321	\$ 13,421,310		6.1%
TOTAL ALL FUNDS	\$ 12,925,615	\$ 16,121,680	\$ 17,921,077	\$ 17,818,371		10.5%

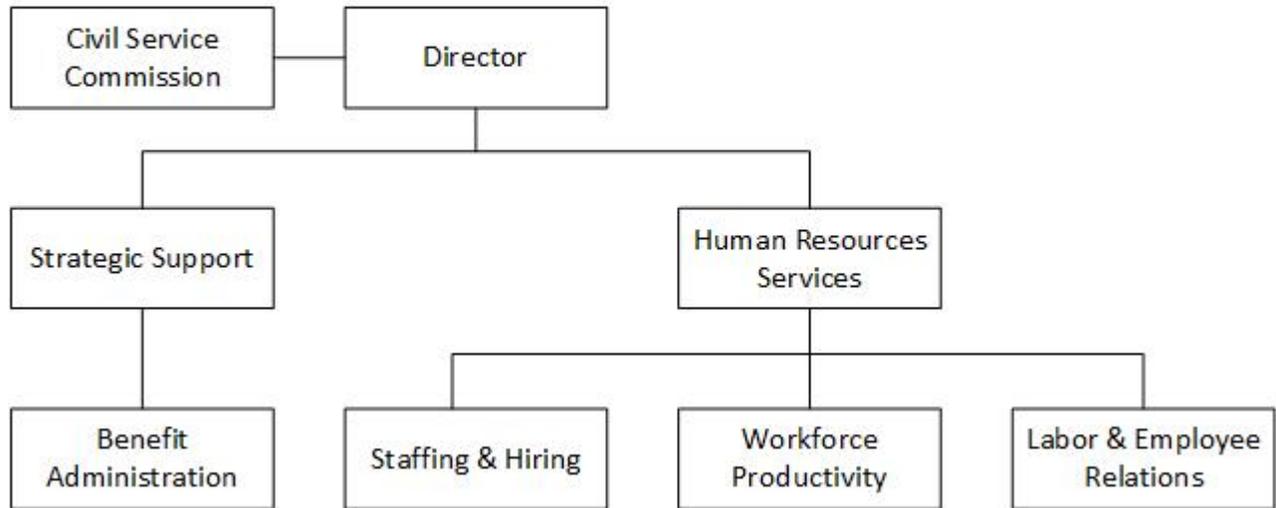
*Budget includes total operating expenses and fixed assets.

FUNDED POSITIONS					
Human Resources	25	23	29	28	22%
Employee Benefits	10	0	0	0	n/a
Employee Benefits - Fund 250/150	0	15	20	20	33%
Workers Compensation - Fund 270/810	0	0	2	2	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
TOTAL FUNDED POSITIONS	35	38	51	50	32%
TOTAL ALLOCATED POSITIONS	38	38	51	51	34%

Mission Statement

The Human Resources Department delivers innovative services as a strategic partner, empowering County departments to deliver exemplary services to our residents, visitors and employees.

Human Resources



10500 – HUMAN RESOURCES
Administration and Financial System

Purpose: The Human Resources 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.

FY 2016-17 Highlights: With the formation of the Human Resources Department, this appropriation includes the additional functions formerly in Risk Management and Organizational Development, and will also include a new wellness program. The primary initiative will be the development and implementation of the Human Resources Strategic Plan with a focus on process improvements through technological enhancements.

Major Budget Adjustment(s):

- Decrease of \$1,000,000 set-aside for succession planning from Organizational Development budget.
- Decrease of \$171,000 for transfer Senior Organizational Development Analyst position allocation to the County Executive Office.
- Increase of \$209,000 for addition of new Deputy Director of Human Resources position allocation.

PBB PROGRAMS – HUMAN RESOURCES

Staffing and Hiring – Partner with departments to identify staffing needs and recruit the most qualified candidates by promoting Placer County as an employer of choice and to retain a productive and efficient workforce.

Program Attributes: As a strategic partner, work with departments to conduct organizational and staffing analysis including succession planning for key/critical positions. Anticipate conducting 150+ recruitments and exams, certifying and maintaining nearly 300 eligible lists, conducting 50 classification studies and monitoring 100 positions working out-of-class. Increased use of social media and active participation in job fairs will also be a hallmark for the coming fiscal year.

Program Cost: \$1,200,474

Workforce Productivity – Provide comprehensive human resource expertise, solutions and support to department managers by building and maintaining a productive workforce through effective performance management and staff development efforts. Enhance employee engagement activities to build an effective workforce, and learning and development efforts that create career development opportunities.

Program Attributes: Development of an enhanced software application for performance appraisals will contribute to an engaged workforce that recognizes the value of their performance as contributing to the County's overall goals and objectives. Expanded curricula to provide career development opportunities and a survey of training needs countywide are anticipated to be accomplished in the coming fiscal year.

Program Cost: \$2,642,694

Labor and Employee Relations – Manage the collective bargaining activities including the development of a longer term strategic approach to labor relations. Be a collaborative partner in employee/employer relations between management and labor including resolution of employee matters.

Program Attributes: In preparation of the upcoming labor negotiations with the County's largest represented employee group, a full review of policies and practices as impacted by state or federal legislation and as vetted with management stakeholders will be conducted. Additionally, the Employer Employee Relations Program will be evaluated and updated as necessary.

Program Cost: \$553,888

02150 – EMPLOYEE BENEFITS (Internal Service Fund)
Administration and Financial System

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):

- Increase of \$483,000 due to transfer of Workers Compensation position allocations from the County Executive Office to Human Resources.
- Increase of \$209,000 for addition of new Deputy Director of Employee Benefits position allocation.

PBB PROGRAMS – EMPLOYEE BENEFITS

Human Resource and Benefit Administration - Administer the County's benefit programs in the most cost effective manner by evaluating the value of current benefit providers and reviewing opportunities for greater efficiencies.

Program Attributes: Coordination and administration of the County's benefit program including health, dental, vision, unemployment, and a variety of other benefit plans for the County's 2,500 employees, their dependents, and retirees. Self-insured dental and vision plans are administered through contracts with Delta Dental and VSP. Collected premiums are used to pay claims using the Dental Vision Internal Service Fund. The Unemployment Insurance Internal Service fund utilizes payroll deductions to reimburse EDD for unemployment claims under the self-insured Unemployment Insurance Program. Internal service funds are continuously monitored to ensure best practices, compliance, and self-insured fund balances are sufficient to cover claims without creating excess reserves.

Program Cost: \$4,746,470

06220 – UNEMPLOYMENT INSURANCE FUND (Internal Service Fund)
Administration and Financial System

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

Major Budget Adjustment(s):

- Decrease of \$265,000 in Employee Claims based on recent experience.

02850 – DENTAL & VISION FUND (Internal Service Fund)
Administration and Financial System

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):

- Increase of \$264,000 in Employee Claims based on recent experience.
- Increase of \$117,000 in Administration Fees due to increased enrollment

09810 – WORKERS COMPENSATION FUND (Internal Service Fund)
Administration and Financial System

Purpose: Administers and controls claim costs by promoting worker health, promoting safe operations and activities, manages worker injury claims, and maintains adequate reserves to pay claims and related costs. Manages and administers countywide leave management and return to work programs to offset increasing excess insurance premium cost for Workers Compensation.

Major Budget Adjustment(s):

- Decrease of \$483,000 resulting from transfer of three position allocations to Employee Benefits appropriation.
- Decrease of \$250,000 due to removal one-time expenditures previously intended for the purchase of a new claims software system.

PBB PROGRAMS - WORKERS COMPENSATION FUND

Workers Compensation Insurance Administration - Administer the County’s Workers’ Compensation program in the most cost effective manner by evaluating opportunities for greater efficiencies.

Program Attributes: Employee injuries are quickly reported, documented, treated, mitigated, and employee income is protected. Preventive measures and utilization of best practices in response to injury, lessens severity of injuries, cost, and time away from work. The County’s Workers Compensation Program is continuously monitored for cost effectiveness, state compliance and opportunities for administrative efficiencies incorporating automation where feasible.

Program Cost: \$3,643,209

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 26,246	\$ 69,577	\$ 44,854	\$
8527 Transfer In A-87 Costs	2,401,127	2,429,964	3,058,212	
Total Charges for Services	\$ 2,427,373	\$ 2,499,541	\$ 3,103,066	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$	\$ 40,000	\$	\$
Total Other Financing Sources	\$	\$ 40,000	\$	\$
Total Revenue	\$ 2,427,373	\$ 2,539,541	\$ 3,103,066	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 1,804,526	\$ 1,914,266	\$ 2,306,134	\$
1003 Extra Help	17,850			
1005 Overtime & Call Back	156			
1010 Cafeteria Plans (Non-PERS)	56,652	56,276	69,647	
1011 Salary Savings			(10,059)	
1018 Taxable Meal Reimbursements	194	200	200	
1300 P.E.R.S.	506,629	682,323	705,336	
1301 F.I.C.A.	134,788	135,894	170,620	
1303 Other Postemployment Benefits (OPEB)	94,852	127,903	151,998	
1310 Employee Group Ins	286,559	285,822	422,065	
1315 Workers Comp Insurance	10,323	14,480	18,064	
1320 Retired Employee Grp Ins	98,007	78,492	151,746	
1325 401 (k) Employer Match	14,666	17,250	21,150	
Total Salaries & Benefits	\$ 3,025,202	\$ 3,312,906	\$ 4,006,901	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 36,949	\$ 40,000	\$ 49,444	\$
2052 Communication Services - Mobile Devices	2,661	2,780	3,517	
2068 Food	263	800	1,900	
2140 Gen Liability Ins		24,393	6,946	
2291 Maintenance - Computer Equip	1,832	14,364	11,000	
2310 Employee Benefits Systems		35,195	37,141	
2404 Maintenance Services			39,146	
2406 Maintenance - Janitorial			28,084	
2415 Campus Services-PCGC			5,767	
2431 Professional Dues	150			
2439 Membership/Dues	1,380	1,645	11,453	
2481 PC Acquisition	5,094	6,000	15,404	
2511 Printing	10,726	11,300	29,099	
2522 Other Supplies	187	500	39,200	
2523 Office Supplies & Exp	12,859	10,000	13,000	
2524 Postage	2,467	1,800	6,507	
2554 Commissioner's Fees	6,418	11,000	11,000	
2555 Prof/Spec Svcs - Purchased	163,462	251,916	390,695	
2556 Prof/Spec Svcs - County	950	1,130	873	
2568 MIS - Services		165,761	115,283	
2570 Media / Video Services	405			
2701 Publications & Legal Notices	435	150	150	
2709 Countywide System Charges	8,653	14,384	15,354	
2837 Procurement Card Purchase/Clearing Accou	388			
2838 Special Dept Expense-1099 Reportable	44	3,000		
2840 Special Dept Expense	3,814	29,200	91,500	
2842 Tuition Reimbursement			25,000	
2844 Training	2,405	9,010	194,133	
2860 Library Materials			2,500	
2931 Travel & Transportation	20	2,500	3,160	
2932 Mileage	3,700	4,663	8,225	
2933 Lodging	1,884	2,500	6,550	
2941 County Vehicle Mileage	1,739	1,000	1,201	
2964 Meals/Food Purchases	498	600	1,943	

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2965 Utilities			29,966	
Total Services & Supplies	\$ 269,383	\$ 645,591	\$ 1,195,141	\$
Capital Assets				
4451 Equipment	\$	\$	16,000	\$
Total Capital Assets	\$	\$	\$ 16,000	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 159,515	\$	\$	\$
5404 I/T-OUT Maintenance - Services	83,933	96,204		
5406 I/T-OUT Maintenance - Janitorial		30,535		
5552 I/T-OUT MIS Services	106,934			
5556 I/T-OUT Professional Services	19,009		33,937	
5965 I/T-OUT Utilities	33,797	37,499		
Total Intrafund Transfers Out	\$ 403,188	\$ 164,238	\$ 33,937	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (1,143,368)	\$ (651,328)	\$ (854,918)	\$
5011 I/T-IN Public Safety Fund	(13,808)			
Total Intrafund Transfers In	\$ (1,157,176)	\$ (651,328)	\$ (854,918)	\$
Total Expenditures / Appropriations	\$ 2,540,597	\$ 3,471,407	\$ 4,397,061	\$
Net Cost	\$ 113,224	\$ 931,866	\$ 1,293,995	\$

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 337,709	\$	\$	\$
8527 Transfer In A-87 Costs	3,211,159			
8786 Contrib Vision Insurance Premium	24			
8798 Contrib. Retiree Health Reimb Program	962,486			
Total Charges for Services	\$ 4,511,378	\$	\$	\$
Miscellaneous Revenues				
8769 R&R Clearing - Insurance Premiums	\$ 2,343	\$	\$	\$
Total Miscellaneous Revenues	\$ 2,343	\$	\$	\$
Total Revenue	\$ 4,513,721	\$	\$	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 1,231,876	\$	\$	\$
1002 Salaries and Wages	778,771			
1003 Extra Help	11,234			
1005 Overtime & Call Back	758			
1010 Cafeteria Plans (Non-PERS)	26,809			
1018 Taxable Meal Reimbursements	15			
1300 P.E.R.S.	362,327			
1301 F.I.C.A.	58,182			
1303 Other Postemployment Benefits (OPEB)	41,561			
1304 Other Postemployment Charges (Up Front)	651,882			
1310 Employee Group Ins	174,642			
1315 Workers Comp Insurance	1,696			
1320 Retired Employee Grp Ins	178,730			
1321 Retiree Dental Insurance	528,584			
1325 401 (k) Employer Match	5,401			
Total Salaries & Benefits	\$ 4,052,468	\$	\$	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 8,730	\$	\$	\$
2052 Communication Services - Mobile Devices	999			
2068 Food	130			
2291 Maintenance - Computer Equip	1,126			
2431 Professional Dues	98			
2439 Membership/Dues	2,355			
2481 PC Acquisition	1,981			
2511 Printing	12,620			
2522 Other Supplies	194			
2523 Office Supplies & Exp	5,873			
2524 Postage	4,425			
2555 Prof/Spec Svcs - Purchased	143,910			
2556 Prof/Spec Svcs - County	1,022			
2570 Media / Video Services	2,475			
2709 Countywide System Charges	8,082			
2838 Special Dept Expense-1099 Reportable	44			
2840 Special Dept Expense	238,576			
2844 Training	1,763			
2931 Travel & Transportation	212			
2932 Mileage	675			
2933 Lodging	1,489			
2941 County Vehicle Mileage	411			
2964 Meals/Food Purchases	608			
Total Services & Supplies	\$ 437,798	\$	\$	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 255,480	\$	\$	\$
Total Other Financing Uses	\$ 255,480	\$	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 19,959	\$	\$	\$
5404 I/T-OUT Maintenance - Services	36,523			

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
5552 I/T-OUT MIS Services	33,787			
5556 I/T-OUT Professional Services	493,486			
Total Intrafund Transfers Out	\$ 583,755	\$	\$	\$
Intrafund Transfers In				
5002 I/T-IN County General Fund	(1,776,728)			
5004 I/T-IN Road Fund	(166,626)			
5008 I/T-IN County Office Bldg Fund	(13,316)			
5009 I/T-IN County Library Fund	(44,944)			
5011 I/T-IN Public Safety Fund	(909,666)			
5015 I/T-IN PC Housing Authority Fund	(2,143)			
Total Intrafund Transfers In	\$ (2,913,423)	\$	\$	\$
Total Expenditures / Appropriations	\$ 2,416,078	\$	\$	\$
Net Cost	\$ (2,097,643)	\$	\$	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8248 Personnel Services		3,280,574	4,523,209	
8764 Miscellaneous Revenues		10,000		
8779 Contributions from General Fund		400,000		
8795 Employer Share - Workmans Comp Ins			195,025	
Total Operating Revenues	\$	\$ 3,690,574	\$ 4,718,234	\$
Operating Expenses				
1002 Salaries and Wages		1,097,266	1,585,454	
1010 Cafeteria Plans (Non-PERS)		38,860	50,928	
1300 P.E.R.S.		221,613	642,176	
1301 F.I.C.A.		81,313	124,965	
1303 Other Postemployment Benefits (OPEB)		83,515	110,108	
1310 Employee Group Ins		239,601	343,412	
1315 Workers Comp Insurance		2,384	2,745	
1320 Retired Employee Grp Ins		172,134	185,496	
1321 Retiree Dental Insurance		894,316	902,400	
1325 401 (k) Employer Match		11,250	14,850	
2051 Communication Services - Telephone		17,494	12,250	
2052 Communication Services - Mobile Devices		1,250	2,387	
2140 Gen Liability Ins		21,265	9,143	
2291 Maintenance - Computer Equip			1,200	
2310 Employee Benefits Systems		113	113	
2404 Maintenance Services		25,682	19,362	
2406 Maintenance - Janitorial		12,214	11,787	
2431 Professional Dues			1,500	
2439 Membership/Dues		1,550	1,900	
2481 PC Acquisition		2,500	4,900	
2511 Printing		15,000	13,000	
2522 Other Supplies		1,000	8,000	
2523 Office Supplies & Exp		11,000	6,000	
2524 Postage		3,500	7,922	
2555 Prof/Spec Svcs - Purchased		293,618	197,631	
2556 Prof/Spec Svcs - County			5,983	
2568 MIS - Services		32,532	74,019	
2709 Countywide System Charges		5,163	9,339	
2840 Special Dept Expense		74,811	146,654	
2844 Training		11,000	26,447	
2862 Landfill Dump Fee			6,038	
2866 FSA Expenses			195,025	
2931 Travel & Transportation		500	1,200	
2932 Mileage		750	1,980	
2933 Lodging		2,000	3,500	
2941 County Vehicle Mileage		100	1,000	
2964 Meals/Food Purchases		280	1,512	
2965 Utilities		15,000	14,144	
Total Operating Expenses	\$	\$ 3,390,574	\$ 4,746,470	\$
Operating Income (Loss)	\$	\$ 300,000	\$ (28,236)	\$
Non-Operating Revenue (Expenses)				
Total Non-Operating Revenue (Expenses)	\$	\$	\$	\$
Income Before Capital Contributions and Transfers	\$	\$ 300,000	\$ (28,236)	\$
Change in Net Assets	\$	\$ 300,000	\$ (28,236)	\$
Net Assets - Beginning Balance			300,000	
Net Assets - Ending Balance	\$	\$	\$ 271,764	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6970 Investment Income			700	
8784 Contrib Dental Ins Prem-COBRA	29,906		45,188	
8785 Contrib Dental Insurance Premium	1,701,082	3,042,728	2,715,089	
8786 Contrib Vision Insurance Premium	592,270	582,686	414,431	
8787 Contrib Vision Insur Premium-COBRA	33,536		23,630	
8788 Contrib Dental Ins Premium-Leave	3,663		4,000	
8789 Contrib Vision Ins Premium-Leave	827		1,687	
8797 Cont Dental Prem - Retirees	691,919	1,114,331	996,933	
Total Operating Revenues	\$ 3,053,203	\$ 4,739,745	\$ 4,201,658	\$
Operating Expenses				
2310 Employee Benefits Systems		75,806	75,806	
2550 Administration	60,385	17,897	70,716	
2555 Prof/Spec Svcs - Purchased	355,063	272,615	389,315	
2556 Prof/Spec Svcs - County	1,661	28,114	2,000	
2709 Countywide System Charges	2,698	9,835	9,835	
3923 Employee Claims	3,756,978	3,850,900	4,115,554	
Total Operating Expenses	\$ 4,176,785	\$ 4,255,167	\$ 4,663,226	\$
Operating Income (Loss)	\$ (1,123,582)	\$ 484,578	\$ (461,568)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(47,993)	(18,701)	(19,075)	
6950 Interest	15,457	12,293	12,293	
6970 Investment Income	536			
Total Non-Operating Revenue (Expenses)	\$ (32,000)	\$ (6,408)	\$ (6,782)	\$
Income Before Capital Contributions and Transfers	\$ (1,155,582)	\$ 478,170	\$ (468,350)	\$
Change in Net Assets	\$ (1,155,582)	\$ 478,170	\$ (468,350)	\$
Net Assets - Beginning Balance	1,556,180	400,599	878,769	
Net Assets - Ending Balance	\$ 400,599	\$ 878,769	\$ 410,419	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
6970 Investment Income			300	
8794 Employer Share - State Unemployment Ins		501,419	208,327	
Total Operating Revenues	\$	\$ 501,419	\$ 208,627	\$
Operating Expenses				
2550 Administration	26,162	40,000	17,417	
2555 Prof/Spec Svcs - Purchased	1,643	11,807	4,000	
2556 Prof/Spec Svcs - County		2,255	4,000	
2709 Countywide System Charges	583	820	820	
3923 Employee Claims	425,411	537,147	300,000	
Total Operating Expenses	\$ 453,799	\$ 592,029	\$ 326,237	\$
Operating Income (Loss)	\$ (453,799)	\$ (90,610)	\$ (117,610)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(11,713)	(22,640)	(23,093)	
3935 Contingencies-Judgement and Damages	155,483			
6950 Interest	6,951	3,250	3,250	
6970 Investment Income	35			
8794 Employer Share - State Unemployment Ins	1,930			
Total Non-Operating Revenue (Expenses)	\$ 152,686	\$ (19,390)	\$ (19,843)	\$
Income Before Capital Contributions and Transfers	\$ (301,113)	\$ (110,000)	\$ (137,453)	\$
Change in Net Assets	\$ (301,113)	\$ (110,000)	\$ (137,453)	\$
Net Assets - Beginning Balance	674,439	373,326	263,326	
Net Assets - Ending Balance	\$ 373,326	\$ 263,326	\$ 125,873	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

Fund	Self Insurance Fund - 270
Subfund	Workers Compensation Insurance - 810
Activity	Workers Comp Insurance - 9810

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8215 Administrative Support Services	163,787	10,000		
8282 Interfund Revenue	18,558	12,621	12,621	
8761 Insurance Refunds	241,387	200,000	200,000	
8795 Employer Share - Workmans Comp Ins		2,989,555	3,025,485	
Total Operating Revenues	\$ 423,732	\$ 3,212,176	\$ 3,238,106	\$
Operating Expenses				
1001 Employee Paid Sick Leave	17,628			
1002 Salaries and Wages	450,758	502,526	192,703	
1003 Extra Help	6,703			
1004 Accr Compensated Leave	10,789			
1005 Overtime & Call Back	257			
1010 Cafeteria Plans (Non-PERS)	12,066	14,120	5,376	
1300 P.E.R.S.	130,072	149,842	57,880	
1301 F.I.C.A.	34,167	39,523	14,182	
1303 Other Postemployment Benefits (OPEB)	20,146	33,366	12,123	
1308 PERS Pension Expense	(17,987)			
1309 OPEB Expense	(13,075)			
1310 Employee Group Ins	80,033	102,601	31,067	
1315 Workers Comp Insurance	6,992	7,990	6,767	
1320 Retired Employee Grp Ins	5,952	7,384	7,612	
1325 401 (k) Employer Match	3,764	4,500	1,635	
2051 Communication Services - Telephone	3,933	5,000	2,000	
2052 Communication Services - Mobile Devices	2,639	3,000	1,200	
2130 Insurance	885,781	1,177,000	1,224,000	
2140 Gen Liability Ins	1,489	3,897	4,758	
2292 Maintenance - Software		52,815	52,815	
2310 Employee Benefits Systems	5,357	5,310	2,948	
2404 Maintenance Services	20,221	15,000	15,000	
2406 Maintenance - Janitorial		6,304	6,083	
2439 Membership/Dues	625	1,000	1,000	
2481 PC Acquisition	2,146	2,000	2,000	
2511 Printing	76	1,000	1,000	
2522 Other Supplies	436			
2523 Office Supplies & Exp	5,182	8,000	3,200	
2524 Postage	1,213	1,400	998	
2543 Investigators		4,000	4,000	
2548 Claims Administration	277,949	213,270	294,367	
2550 Administration	16,863	62,518		
2555 Prof/Spec Svcs - Purchased		252,250	2,250	
2556 Prof/Spec Svcs - County	34,676	19,390		
2568 MIS - Services			20,297	
2701 Publications & Legal Notices	2,069	2,000	2,000	
2709 Countywide System Charges	2,788	9,672	9,902	
2840 Special Dept Expense	939			
2844 Training	1,140	2,000	2,000	
2860 Library Materials	6,740			
2931 Travel & Transportation	218	500	775	
2932 Mileage		100	100	
2933 Lodging	1,714		2,000	
2941 County Vehicle Mileage	6,241	5,893	2,357	
2964 Meals/Food Purchases	(66)		100	
2965 Utilities	6,300	7,742	7,300	
2966 Drug & Alcohol Testing	50		200	
3925 Judgments and Damages	1,307,936	1,500,000	1,500,000	
Total Operating Expenses	\$ 3,342,920	\$ 4,222,913	\$ 3,493,995	\$
Operating Income (Loss)	\$ (2,919,188)	\$ (1,010,737)	\$ (255,889)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(60,151)	(48,249)	(49,214)	
6950 Interest	97,967	87,000	87,000	
6970 Investment Income	(1,916)			
8795 Employer Share - Workmans Comp Ins	2,513,699			
Total Non-Operating Revenue (Expenses)	\$ 2,549,599	\$ 38,751	\$ 37,786	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2016-17

Fund	Self Insurance Fund - 270
Subfund	Workers Compensation Insurance - 810
Activity	Workers Comp Insurance - 9810

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Income Before Capital Contributions and Transfers	\$ (369,589)	\$ (971,986)	\$ (218,103)	\$
3778 Operating Transfer Out - Capital Imprvmt		(100,000)	(100,000)	
Change in Net Assets	\$ (369,589)	\$ (1,071,986)	\$ (318,103)	\$
Net Assets - Beginning Balance	1,981,949	357,787	(714,199)	
Net Assets - Ending Balance	\$ 357,787	\$ (714,199)	\$ (1,032,302)	\$