

## Human Resources

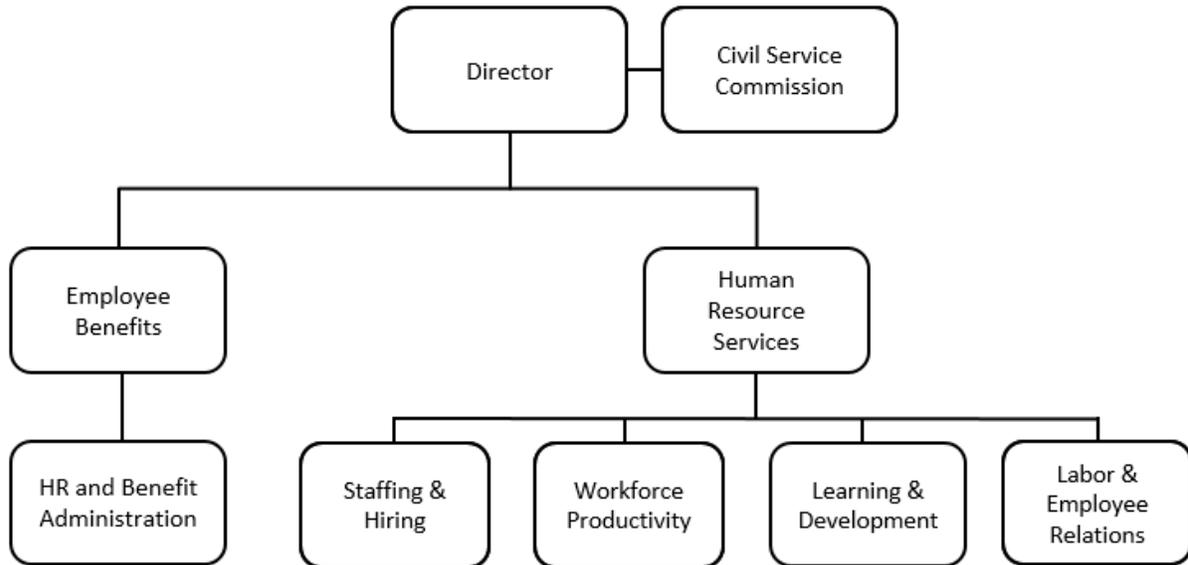
### Mission Statement:

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

<b>Human Resources COST CENTER SUMMARY Fiscal Year 2019-20</b>					
<b>Cost Center</b>	<b>FY 2017-18 Actuals</b>	<b>FY 2018-19 Actuals</b>	<b>FY 19-20 Proposed Budget</b>	<b>FY 19-20 Final Budget</b>	<b>YOY % Change</b>
<b>General Fund</b>					
Human Resource Services	\$ 5,044,809	\$ 5,011,260	\$ 6,126,735	\$ 6,153,651	22.80%
<b>Benefit Administration Fund</b>					
Benefit Administration	\$ 7,949,615	\$ 7,805,266	\$ 7,022,027	\$ 7,063,814	-9.50%
<b>Dental and Vision Insurance Fund</b>					
Dental and Vision Insurance	\$ 4,711,927	\$ 4,591,642	\$ 5,121,916	\$ 5,122,033	11.55%
<b>State Unemployment Insurance Fund</b>					
State Unemployment Insurance	\$ 269,194	\$ 162,005	\$ 255,921	\$ 255,927	57.97%
<b>Workers Comp Insurance Fund</b>					
Workers Comp Insurance	\$ 5,454,784	\$ 4,528,939	\$ 4,818,702	\$ 4,819,036	6.41%

<b>Funded Positions</b>					
Human Resource Services	28	28	29	29	
Benefit Administration	23	23	23	23	
<b>Total Funded Positions</b>	<b>51</b>	<b>51</b>	<b>52</b>	<b>52</b>	<b>1.96%</b>
<b>Total Allocated Positions</b>	<b>51</b>	<b>51</b>	<b>52</b>	<b>52</b>	<b>1.96%</b>

## Human Resources



Human Resource Services – Cost Center 17005

Purpose:

The Human Resource Services division’s purpose is to provide dedicated services in the areas of staffing and hiring, human resources, learning and development, workforce productivity, and labor and employee relations support for Placer County and its employees.

Major Budget Adjustments and Initiatives:

- Increase in Salaries and Benefits of \$322,252 largely driven by moving a Safety Officer position from the County Executive Office cost center into the Human Resource Services cost center.
- Increase in professional and special services legal of \$235,000 for various vendors.

Program Title	Program Description	Program Cost
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.	\$4,183,856
Workforce Productivity	Provide comprehensive human resources expertise, solutions and support to department managers by building and maintaining a productive workforce through effective performance management and staff development efforts. Develop and implement employer-sponsored programs and resources to encourage employees to adopt behaviors that promote health and wellness to improve quality of life and create a healthy workforce.	\$445,020
Learning and Development	Foster a continuous learning environment and enhance employee engagement activities. Build an effective workforce through learning and development efforts that create career development opportunities and maximize technology resources.	\$1,087,403
Labor and Employee Relations	Manage collective bargaining activities including contract negotiations. Employ a collaborative approach in employee/employer relations between management and labor including resolution of employee matters.	\$437,374

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2019 - 20**

**Budget Unit:** General Fund  
**Function:** Reporting General Function  
**Cost Center:** CC17005 Human Resources Services

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Miscellaneous		\$365		
Transfer In A-87 Costs		\$4,463,220	\$4,944,206	\$4,944,206
<b>Total Revenue</b>		<b>\$4,463,585</b>	<b>\$4,944,206</b>	<b>\$4,944,206</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense		\$50,350	\$54,674	\$55,252
Retired Employee Group Insurance		\$175,504		
Employee Group Insurance		\$379,862	\$454,671	\$478,645
Food		\$3,715	\$2,150	\$2,750
Maintenance - Janitorial		\$28,960	\$28,715	\$29,254
Insurance		\$18,667	\$20,428	\$20,428
Transfer Out A-87 Costs		\$4,036		
Intra Fund Services		\$7,168	\$29,918	\$29,918
Campus Services - PCGC		\$6,216	\$6,810	\$5,768
Parts		\$4,989	\$5,000	\$5,000
Maintenance		\$9,784	\$5,160	\$5,160
Drug & Alcohol Testing			\$1,100	\$1,100
Professional / Membership Dues		\$13,706	\$40,794	\$40,794
Postage		\$5,566	\$4,559	\$4,559
Printing		\$29,542	\$39,322	\$39,322
Other Supplies		\$22,659	\$18,655	\$18,855
Professional and Special Services - Health		\$71,422	\$70,000	\$70,000
Professional and Special Services - Information Technology		\$212,282	\$195,911	\$197,487
Professional and Special Services - Legal		\$84,037	\$235,000	\$235,000
Professional and Special Services - Technical, Engineering and Environmental		\$45,484	\$56,612	\$57,460
Professional and Special Services - General		\$178,281	\$259,000	\$496,303
Payroll Tax		\$157,197	\$205,445	\$205,445
Retirement		\$641,618	\$929,686	\$929,686
401 (k) Employer Match		\$13,372	\$23,745	\$23,745

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2019 - 20**

**Budget Unit:** General Fund  
**Function:** Reporting General Function  
**Cost Center:** CC17005 Human Resources Services

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Other Postemployment Benefits (OPEB)		\$146,159	\$216,080	\$216,080
Overtime and Call Back		\$479		
Cafeteria Plans (Non-PERS)		\$75,144	\$108,366	\$108,366
Sick Leave Payoff		\$718		
Employee Paid Sick Leave		\$96,874		
Salary Savings			(\$174,785)	(\$174,785)
Salaries and Wages		\$2,154,415	\$2,801,135	\$2,801,135
Small Equipment		\$4,222		
Employee Benefits Systems		\$42,996	\$34,750	\$34,750
Advertising		\$36,271	\$30,000	\$30,000
Tuition Reimbursement		\$34,059	\$48,000	\$48,000
Special Department Expense		\$125,359	\$241,778	\$4,474
PC Acquisition		\$25,166	\$22,998	\$22,998
Commissioner's Fees		\$7,100	\$11,000	\$11,000
Transportation and Travel		\$19,363	\$25,037	\$25,237
Utilities		\$34,568	\$35,530	\$34,974
Workers Comp Insurance		\$43,951	\$39,493	\$39,493
<b>Total Expenditures / Appropriations</b>		<b>\$5,011,260</b>	<b>\$6,126,735</b>	<b>\$6,153,651</b>
<b>Total</b>		<b>(\$547,675)</b>	<b>(\$1,182,529)</b>	<b>(\$1,209,445)</b>

Benefit Administration – Cost Center 17001

Purpose:

Support a highly qualified and engaged workforce by funding and administering comprehensive, cost effective benefit options related to retirement, insurances, and employee assistance programs for Placer County.

Major Budget Adjustments and Initiatives:

- Increase in professional and special services of \$50,390 for contract and training expenses.
- Increase in maintenance of \$60,000 and professional and special services of \$15,000 for leave management system.
- Increase in contributions from other funds of \$947,879 for Workday project reimbursement.

Program Title	Program Description	Program Cost
Human Resource and Benefit Administration	Administer the County’s benefit programs in the most cost effective manner by monitoring current services, evaluating the value of current benefit providers and reviewing opportunities for greater efficiencies.	\$6,988,814

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2019 - 20**

**Budget Unit:** Employee Benefits Fund  
**Cost Center:** CC17001 Benefit Administration

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services		\$7,426,947	\$5,721,382	\$5,721,382
Miscellaneous Revenues		\$578,498	\$300	\$300
Other Financing Sources		\$52,527	\$1,273,595	\$1,273,595
<b>Total Operating Revenues</b>		<b>\$8,057,972</b>	<b>\$6,995,277</b>	<b>\$6,995,277</b>
<b>Operating Expenses</b>				
Communications		\$17,543	\$17,344	\$17,525
Employee Group Insurance		\$1,596,675	\$1,453,322	\$1,467,253
Food		\$465		
Household Expense		\$15,476	\$15,560	\$15,852
Insurance		\$28,921	\$31,869	\$31,869
Interfund Expenditure		\$32,440	\$6,764	\$6,764
Maintenance		\$15	\$62,200	\$62,200
Medical, Dental and Lab Supplies			\$200	\$200
Memberships		\$2,052	\$5,850	\$5,850
Misc Expense		\$2,787		
Office Expense		\$54,896	\$65,040	\$65,040
Professional & Special Services		\$424,736	\$432,762	\$479,575
Retirement		\$1,053,054	\$1,186,766	\$1,186,766
Salaries & Wages		\$4,192,715	\$3,325,490	\$3,325,490
Special Department Expense		\$346,795	\$367,401	\$348,291
Transportation & Travel		\$13,794	\$22,626	\$22,626
Utilities		\$19,836	\$22,614	\$22,293
Workers Comp Insurance		\$3,066	\$6,219	\$6,219
<b>Total Operating Expenses</b>		<b>\$7,805,266</b>	<b>\$7,022,027</b>	<b>\$7,063,813</b>
<b>Operating Income (Loss)</b>		<b>\$252,706</b>	<b>(\$26,750)</b>	<b>(\$68,536)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)		\$81,947	\$40,000	\$40,000
<b>Total Non-Operating Revenue (Expenses)</b>		<b>\$81,947</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Income Before Capital Contribution and Transfers</b>		<b>\$334,653</b>	<b>\$13,250</b>	<b>(\$28,536)</b>
Net Assets - Beginning Balance		<b>\$1,534,270</b>	<b>\$800,047</b>	<b>\$800,047</b>
Net Assets - Ending Balance	<b>\$1,534,270</b>	<b>\$800,047</b>	<b>\$23,250</b>	<b>(\$18,536)</b>

### Dental and Vision Insurance – Cost Center 17002

#### Purpose:

To provide a funding source for Placer County's self-insured dental and vision insurance programs.

#### Major Budget Adjustments and Initiatives:

- Increase in employee claims of \$241,150.

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2019 - 20**

**Budget Unit:** Dental & Vision Insurance Fund  
**Cost Center:** CC17002 Dental & Vision Insurance

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services		\$4,870,756	\$4,998,758	\$4,787,571
<b>Total Operating Revenues</b>		<b>\$4,870,756</b>	<b>\$4,998,758</b>	<b>\$4,787,571</b>
<b>Operating Expenses</b>				
Insurance		\$6,523	\$8,227	\$8,227
Interfund Expenditure		\$23,530	\$28,729	\$28,729
Judgments and Damages		\$4,076,884	\$4,552,681	\$4,552,681
Professional & Special Services		\$484,705	\$532,279	\$532,396
<b>Total Operating Expenses</b>		<b>\$4,591,642</b>	<b>\$5,121,916</b>	<b>\$5,122,033</b>
<b>Operating Income (Loss)</b>		<b>\$279,114</b>	<b>(\$123,158)</b>	<b>(\$334,462)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)		\$11,024	\$10,000	\$10,000
<b>Total Non-Operating Revenue (Expenses)</b>		<b>\$11,024</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Income Before Capital Contribution and Transfers</b>		<b>\$290,138</b>	<b>(\$113,158)</b>	<b>(\$324,462)</b>
Net Assets - Beginning Balance		<b>\$735,560</b>	<b>\$1,003,360</b>	<b>\$1,003,360</b>
Net Assets - Ending Balance	<b>\$735,560</b>	<b>\$1,003,360</b>	<b>(\$461,158)</b>	<b>(\$672,462)</b>

### State Unemployment Insurance – Cost Center 17003

#### Purpose:

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

#### Major Budget Adjustments and Initiatives:

- Increase in employer share state unemployment insurance revenue of \$72,166.

**County of Placer**  
 Operation of Internal Service Fund  
 Fiscal Year 2019 - 20

**Budget Unit:** State Unemployment Insurance Fund  
**Cost Center:** CC17003 State Unemployment Insurance

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Miscellaneous Revenues		\$173,551	\$239,190	\$183,599
<b>Total Operating Revenues</b>		<b>\$173,551</b>	<b>\$239,190</b>	<b>\$183,599</b>
<b>Operating Expenses</b>				
Insurance		\$337	\$470	\$470
Interfund Expenditure		\$228	\$1,556	\$1,556
Judgments and Damages		\$153,732	\$246,089	\$246,089
Professional & Special Services		\$7,708	\$7,806	\$7,812
<b>Total Operating Expenses</b>		<b>\$162,005</b>	<b>\$255,921</b>	<b>\$255,927</b>
<b>Operating Income (Loss)</b>		<b>\$11,546</b>	<b>(\$16,731)</b>	<b>(\$72,328)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)		\$2,964	\$2,900	\$2,900
<b>Total Non-Operating Revenue (Expenses)</b>		<b>\$2,964</b>	<b>\$2,900</b>	<b>\$2,900</b>
<b>Income Before Capital Contribution and Transfers</b>		<b>\$14,510</b>	<b>(\$13,831)</b>	<b>(\$69,428)</b>
Net Assets - Beginning Balance		<b>\$97,200</b>	<b>\$89,373</b>	<b>\$89,373</b>
Net Assets - Ending Balance	<b>\$97,200</b>	<b>\$89,373</b>	<b>(\$368,931)</b>	<b>(\$424,528)</b>

### Workers Compensation Insurance – Cost Center 17004

#### Purpose:

To provide a funding source for Placer County's self-insured workers compensation insurance program.

#### Major Budget Adjustments and Initiatives:

- Decrease in judgements and damages of \$423,000 to reflect current trends based off of actuals.
- Increase in insurance of \$260,032 for increase in insurance invoices.

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2019 - 20**

**Budget Unit:** Workers Compensation Insurance Fund  
**Cost Center:** CC17004 Workers Comp Insurance

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Miscellaneous Revenues		\$4,174,576	\$4,766,167	\$4,766,167
<b>Total Operating Revenues</b>		<b>\$4,174,576</b>	<b>\$4,766,167</b>	<b>\$4,766,167</b>
<b>Operating Expenses</b>				
Insurance		\$1,152,400	\$1,372,525	\$1,372,525
Interfund Expenditure		(\$20,546)	(\$26,559)	(\$26,559)
Judgments and Damages		\$2,746,380	\$2,700,000	\$2,700,000
Professional & Special Services		\$650,706	\$672,736	\$673,070
Transfers Out			\$100,000	\$100,000
<b>Total Operating Expenses</b>		<b>\$4,528,939</b>	<b>\$4,818,702</b>	<b>\$4,819,036</b>
<b>Operating Income (Loss)</b>		<b>(\$354,364)</b>	<b>(\$52,535)</b>	<b>(\$52,869)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)		\$126,679	\$100,000	\$100,000
<b>Total Non-Operating Revenue (Expenses)</b>		<b>\$126,679</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Income Before Capital Contribution and Transfers</b>		<b>(\$227,684)</b>	<b>\$47,465</b>	<b>\$47,131</b>
Net Assets - Beginning Balance		(\$572,729)	(\$822,750)	(\$822,750)
Net Assets - Ending Balance	(\$572,729)	(\$822,750)	(\$210,535)	(\$210,869)