

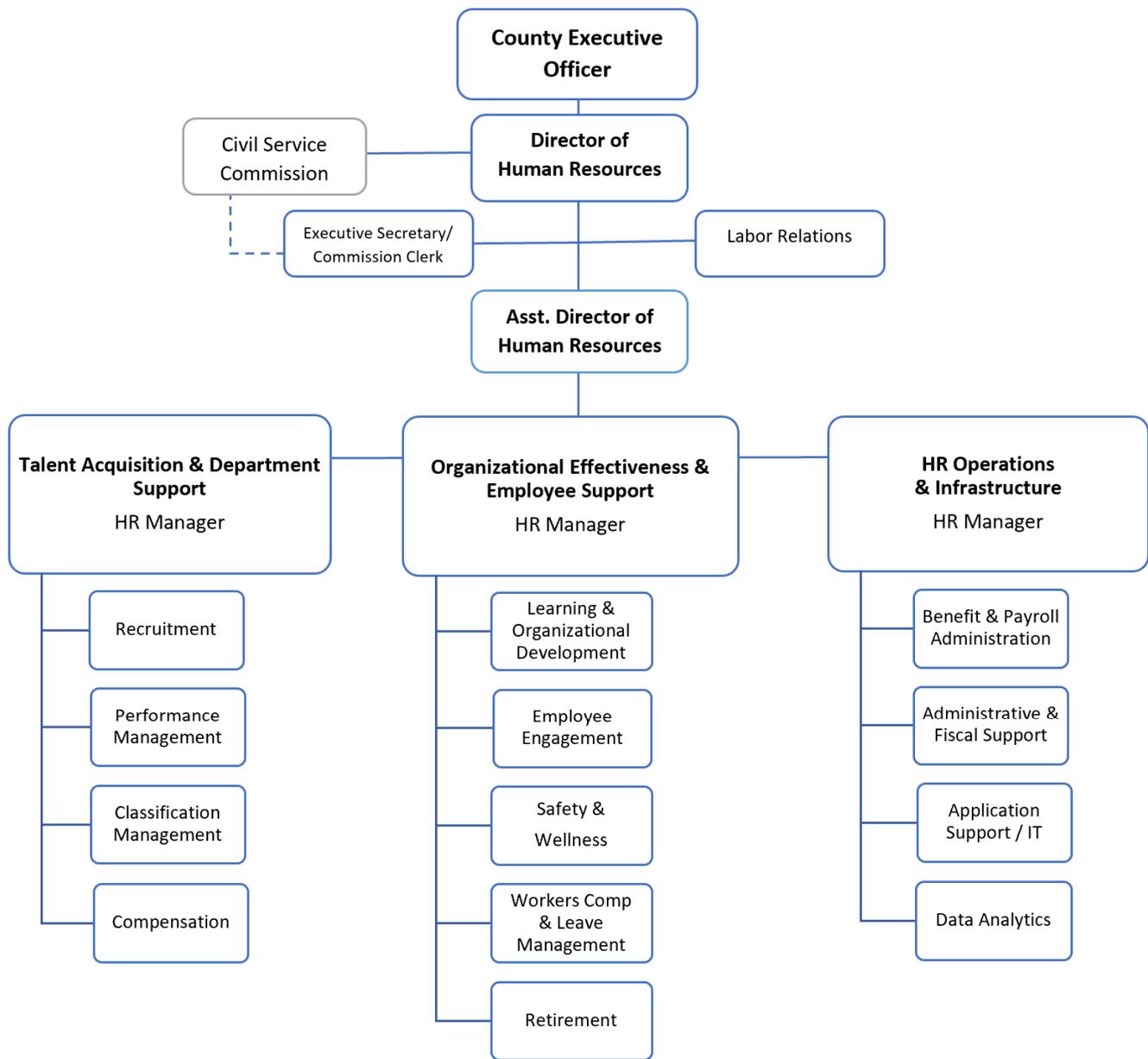
## Human Resources

### 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.

Human Resources COST CENTER SUMMARY Fiscal Year 2020-21					
Cost Center	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 19-20 Final Budget	FY 20-21 Final Budget	YOY % Change
<b>General Fund</b>					
Human Resource Services	\$ 5,044,809	\$ 5,011,260	\$ 6,153,651	\$ 6,416,157	4.27%
<b>Benefit Administration Fund</b>					
Benefit Administration	\$ 7,949,615	\$ 7,805,266	\$ 7,063,814	\$ 7,361,301	4.21%
<b>Dental and Vision Insurance Fund</b>					
Dental and Vision Insurance	\$ 4,711,927	\$ 4,591,642	\$ 5,122,033	\$ 5,008,128	-2.22%
<b>State Unemployment Insurance Fund</b>					
State Unemployment Insurance	\$ 269,194	\$ 162,005	\$ 255,927	\$ 272,448	6.46%
<b>Workers Comp Insurance Fund</b>					
Workers Comp Insurance	\$ 5,454,784	\$ 4,528,939	\$ 4,819,036	\$ 4,891,683	1.51%

Funded Positions					
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>0.00%</b>
<b>Total Allocated Positions</b>	<b>51</b>	<b>51</b>	<b>52</b>	<b>52</b>	<b>0.00%</b>



## Human Resources

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### Human Resource Services – Cost Center 17005

#### Purpose:

Human Resource Services provides 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 Profession and Special Services of \$86,325 for Learning and Development course offerings.
- Increase in Other Supplies of \$32,887 for additional costs associated with expanded Wellness Program efforts.
- Utilize the CornerstoneOnDemand system to support training administration and delivery of online learning along with Articulate Storyline for creation of online learning. Expand online offerings and program development to include leadership from individual contributor, supervisory and management levels, and executive level.
- Continued use and support of the K2 software application for development and delivery of performance appraisals that support dialogue and discussions between supervisor and employee that recognizes the value of their work and performance as it supports the County's critical success factors, key initiatives and department mission and goals.
- Shift employee engagement functions from County Executive Office to Human Resources, expand existing programs and develop new programs to support the County's employee engagement initiatives.
- Implement enhancements to the applicant tracking system to include system audit functions, referral questionnaires, and on-line rating and testing modules. Expand partnerships with schools and community organizations to build the County's future workforce.

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; conduct organizational and staffing analyses including succession planning for key/critical positions; and ensure positions are appropriately classified with current classifications and competitive compensation.	\$3,886,784
Workforce Productivity	Provide comprehensive human resources expertise to support supervisors and managers in building and maintaining a productive workforce through performance management, staff development efforts, and corrective actions. Support employer sponsored programs that encourage employees to develop a positive work life balance; enhance employee engagement; promote health, safety, and wellness; improve quality of life; and promote a healthy workforce.	\$669,414
Learning and Development	Foster a continuous learning environment and ensure compliance-related training completion. Build an effective workforce through learning and development efforts that support the "whole person" concept including career development opportunities, skill development, and leadership opportunities while maximizing technological resources.	\$1,210,324
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.	\$649,635

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 -21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Miscellaneous	\$365			
Transfer In A-87 Costs	\$4,463,220	\$4,944,206	\$4,956,961	\$4,956,961
<b>Total Revenue</b>	<b>\$4,463,585</b>	<b>\$4,944,206</b>	<b>\$4,956,961</b>	<b>\$4,956,961</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	\$50,350	\$55,252	\$3,500	\$3,500
Employee Group Insurance	\$379,862	\$478,645	\$476,112	\$476,112
Retired Employee Group Insurance	\$175,504			
Food	\$3,715	\$2,750	\$42,651	\$42,651
Maintenance - Janitorial	\$28,960	\$29,254		
Insurance	\$18,667	\$20,428	\$27,108	\$27,108
Transfer Out A-87 Costs	\$4,036			
Intra Fund Services	\$7,168	\$29,918	\$39,918	\$39,918
Parts	\$4,989	\$5,000	\$2,817	\$2,817
Maintenance	\$9,784	\$5,160	\$3,795	\$3,795
Campus Services - PCGC	\$6,216	\$5,768		
Drug & Alcohol Testing		\$1,100		
Professional / Membership Dues	\$13,706	\$40,794	\$17,594	\$17,594
Printing	\$29,542	\$39,322	\$41,722	\$41,722
Other Supplies	\$22,659	\$18,855	\$51,741	\$51,741
Postage	\$5,566	\$4,559	\$3,842	\$3,842
Professional and Special Services - General	\$178,281	\$496,303	\$582,628	\$582,628
Professional and Special Services - Legal	\$84,037	\$235,000	\$235,000	\$235,000
Professional and Special Services - Technical, Engineering and Environmental	\$45,484	\$57,460	\$104,501	\$104,501
Professional and Special Services - County			\$27,403	\$27,403
Professional and Special Services - Information Technology	\$212,282	\$197,487	\$330,194	\$330,194
Professional and Special Services - Health	\$71,422	\$70,000	\$78,000	\$78,000
Retirement	\$641,618	\$929,686	\$952,032	\$952,032
Payroll Tax	\$157,197	\$205,445	\$203,843	\$203,843
Other Postemployment Benefits (OPEB)	\$146,159	\$216,080	\$210,143	\$210,143
401 (k) Employer Match	\$13,372	\$23,745	\$11,092	\$11,092

Salaries and Wages	\$2,154,415	\$2,801,135	\$2,781,273	\$2,781,273
Salary Savings		(\$174,785)	(\$197,438)	(\$197,438)
Employee Paid Sick Leave	\$96,874			
Overtime and Call Back	\$479			
Sick Leave Payoff	\$718			
Cafeteria Plans (Non-PERS)	\$75,144	\$108,366	\$115,807	\$115,807
Employee Benefits Systems	\$42,996	\$34,750	\$35,726	\$35,726
PC Acquisition	\$25,166	\$22,998	\$15,800	\$15,800
Commissioner's Fees	\$7,100	\$11,000	\$11,000	\$11,000
Small Equipment	\$4,222			
Advertising	\$36,271	\$30,000	\$45,000	\$45,000
Special Department Expense	\$125,359	\$4,474	\$2,140	\$2,140
Tuition Reimbursement	\$34,059	\$48,000	\$50,000	\$50,000
Transportation and Travel	\$19,363	\$25,237	\$28,690	\$28,690
Utilities	\$34,568	\$34,974	\$52,231	\$52,231
Workers Comp Insurance	\$43,951	\$39,493	\$30,292	\$30,292
<b>Total Expenditures / Appropriations</b>	<b>\$5,011,260</b>	<b>\$6,153,651</b>	<b>\$6,416,157</b>	<b>\$6,416,157</b>
<b>Total</b>	<b>(\$547,675)</b>	<b>(\$1,209,445)</b>	<b>(\$1,459,196)</b>	<b>(\$1,459,196)</b>

## Human Resources

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### Benefit Administration – Cost Center 17001

#### Purpose:

Support a highly qualified, technically engaged, and safe 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 Employee Paid Sick Leave of \$152,300 to reflect a 2% increase in actuals year over year.
- Increase in Retiree Dental Insurance of \$83,400 for the increasing number of eligible retirements.
- Increase in Personnel Services revenue of \$85,680 for the increased amount of time necessary for the administration of the Placer County self-insurance funds.
- Decrease in Contribution from Other Funds of \$102,802 for the Workday Project reimbursement.
- Perform a detailed review and evaluation of current benefit offerings to approximately 2,500 permanent employees and 1,800 retirees. Coverages, employer and employee costs, and effectiveness of recruitment and retention in relation to the market will be explored. Leverage the expansion of self-service capacity of the human capital management platform in Workday to design, develop and implement new employee benefit processing to integrate with the updated new employee onboarding efforts.
- Administer the federally mandated Families First Coronavirus Response Act (FFCRA) which provides for expanded benefits and leave of absence provisions including Emergency Paid Sick Leave for COVID-19 related reasons. Continue Workday configuration and business process development related to implementation of enhancements.
- Implement a Leave Management System to track and monitor regulatory requirements and mandates under the American's with Disabilities Act (ADA) and the California Department of Fair Employment and Housing (DFEH).

Program Title	Program Description	Program Cost
Human Resource and Benefit Administration	Coordinate and administer the County's benefit programs and self-insurance funds supporting the County's employees, their dependents, and retirees including health, dental, vision, unemployment, and workers compensation. Ensure programs such as deferred compensation, COBRA, leaves of absence, Affordable Care Act, and other mandated benefit programs are in compliance with federal and state regulations.	\$7,361,301

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC17001 Benefit Administration**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$7,426,947	\$5,721,382	\$5,786,914	\$5,786,914
Miscellaneous Revenues	\$578,498	\$300	\$300	\$300
Other Financing Sources	\$52,527	\$1,273,595	\$1,153,430	\$1,153,430
Revenue from Use of Money & Property	\$103,934			
<b>Total Operating Revenues</b>	<b>\$8,161,906</b>	<b>\$6,995,277</b>	<b>\$6,940,644</b>	<b>\$6,940,644</b>
<b>Operating Expenses</b>				
Communications	\$17,543	\$17,525	\$6,000	\$6,000
Employee Group Insurance	\$1,596,675	\$1,467,253	\$1,513,932	\$1,513,932
Food	\$465		\$3,000	\$3,000
Household Expense	\$15,476	\$15,852		
Insurance	\$28,921	\$31,869	\$19,054	\$19,054
Interfund Expenditure	\$32,440	\$6,764	\$188,793	\$188,793
Maintenance	\$15	\$62,200	\$64,439	\$64,439
Medical, Dental and Lab Supplies		\$200	\$200	\$200
Memberships	\$2,052	\$5,850	\$2,850	\$2,850
Misc Expense	\$2,787			
Office Expense	\$54,896	\$65,040	\$57,148	\$57,148
Professional & Special Services	\$424,736	\$479,575	\$471,134	\$471,134
Retirement	\$1,053,054	\$1,186,766	\$1,168,565	\$1,168,565
Salaries & Wages	\$4,192,715	\$3,325,490	\$3,494,903	\$3,494,903
Special Department Expense	\$346,795	\$348,291	\$323,147	\$323,147
Transportation & Travel	\$13,794	\$22,626	\$24,273	\$24,273
Utilities	\$19,836	\$22,293	\$17,851	\$17,851
Workers Comp Insurance	\$3,066	\$6,219	\$6,012	\$6,012
<b>Total Operating Expenses</b>	<b>\$7,805,266</b>	<b>\$7,063,813</b>	<b>\$7,361,301</b>	<b>\$7,361,301</b>
<b>Operating Income (Loss)</b>	<b>\$356,640</b>	<b>(\$68,536)</b>	<b>(\$420,657)</b>	<b>(\$420,657)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$81,947	\$40,000	\$40,000	\$40,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$81,947</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$438,587</b>	<b>(\$28,536)</b>	<b>(\$380,657)</b>	<b>(\$380,657)</b>
<b>Net Asset Changes</b>	<b>\$438,587</b>	<b>(\$28,536)</b>	<b>(\$380,657)</b>	<b>(\$380,657)</b>
Net Assets - Beginning Balance	\$6,516,508	\$6,955,095	\$6,926,559	\$6,926,559
Net Assets - Ending Balance	\$6,955,095	\$6,926,559	\$6,545,902	\$6,545,902

### 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:

- Decrease in Employee Claims of \$292,374.

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC17002 Dental & Vision Insurance**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$4,870,756	\$4,787,571	\$4,654,490	\$4,654,490
Revenue from Use of Money & Property	\$17,803			
<b>Total Operating Revenues</b>	<b>\$4,888,559</b>	<b>\$4,787,571</b>	<b>\$4,654,490</b>	<b>\$4,654,490</b>
<b>Operating Expenses</b>				
Insurance	\$6,523	\$8,227	\$8,070	\$8,070
Interfund Expenditure	\$23,530	\$28,729	\$81,773	\$81,773
Judgments and Damages	\$4,076,884	\$4,552,681	\$4,260,307	\$4,260,307
Professional & Special Services	\$484,705	\$532,396	\$657,978	\$657,978
<b>Total Operating Expenses</b>	<b>\$4,591,642</b>	<b>\$5,122,033</b>	<b>\$5,008,128</b>	<b>\$5,008,128</b>
<b>Operating Income (Loss)</b>	<b>\$296,917</b>	<b>(\$334,462)</b>	<b>(\$353,638)</b>	<b>(\$353,638)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$11,024	\$10,000	\$10,000	\$10,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$11,024</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$307,940</b>	<b>(\$324,462)</b>	<b>(\$343,638)</b>	<b>(\$343,638)</b>
<b>Net Asset Changes</b>	<b>\$307,940</b>	<b>(\$324,462)</b>	<b>(\$343,638)</b>	<b>(\$343,638)</b>
Net Assets - Beginning Balance	\$735,560	\$1,043,500	\$719,038	\$719,038
Net Assets - Ending Balance	\$1,043,500	\$719,038	\$375,400	\$375,400

### 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 \$68,243.

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC17003 State Unemployment Insurance**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Miscellaneous Revenues	\$173,551	\$183,599	\$251,842	\$251,842
Revenue from Use of Money & Property	\$3,063			
<b>Total Operating Revenues</b>	<b>\$176,614</b>	<b>\$183,599</b>	<b>\$251,842</b>	<b>\$251,842</b>
<b>Operating Expenses</b>				
Insurance	\$337	\$470	\$285	\$285
Interfund Expenditure	\$228	\$1,556	\$4,778	\$4,778
Judgments and Damages	\$153,732	\$246,089	\$247,965	\$247,965
Professional & Special Services	\$7,708	\$7,812	\$19,420	\$19,420
<b>Total Operating Expenses</b>	<b>\$162,005</b>	<b>\$255,927</b>	<b>\$272,448</b>	<b>\$272,448</b>
<b>Operating Income (Loss)</b>	<b>\$14,609</b>	<b>(\$72,328)</b>	<b>(\$20,606)</b>	<b>(\$20,606)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$2,964	\$2,900	\$2,900	\$2,900
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$2,964</b>	<b>\$2,900</b>	<b>\$2,900</b>	<b>\$2,900</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$17,573</b>	<b>(\$69,428)</b>	<b>(\$17,706)</b>	<b>(\$17,706)</b>
<b>Net Asset Changes</b>	<b>\$17,573</b>	<b>(\$69,428)</b>	<b>(\$17,706)</b>	<b>(\$17,706)</b>
Net Assets - Beginning Balance	\$97,200	\$114,774	\$45,346	\$45,346
Net Assets - Ending Balance	\$114,774	\$45,346	\$27,640	\$27,640

### 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:

- Increase in Judgements and Damages of \$75,000 to reflect current trends based off actuals.
- Decrease in Insurance of \$81,566 based off the Excess Insurance Authority (EIA) Insurance and State Self Insurance Fund Assessment.

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC17004 Workers Comp Insurance**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Miscellaneous Revenues	\$4,174,576	\$4,766,167	\$4,833,492	\$4,833,492
Revenue from Use of Money & Property	\$153,530			
<b>Total Operating Revenues</b>	<b>\$4,328,105</b>	<b>\$4,766,167</b>	<b>\$4,833,492</b>	<b>\$4,833,492</b>
<b>Operating Expenses</b>				
Insurance	\$1,152,400	\$1,372,525	\$1,290,959	\$1,290,959
Interfund Expenditure	(\$20,546)	(\$26,559)	\$84,443	\$84,443
Judgments and Damages	\$2,746,380	\$2,700,000	\$2,775,000	\$2,775,000
Office Expense			\$161	\$161
Professional & Special Services	\$650,706	\$673,070	\$641,120	\$641,120
Transfers Out		\$100,000	\$100,000	\$100,000
<b>Total Operating Expenses</b>	<b>\$4,528,939</b>	<b>\$4,819,036</b>	<b>\$4,891,683</b>	<b>\$4,891,683</b>
<b>Operating Income (Loss)</b>	<b>(\$200,834)</b>	<b>(\$52,869)</b>	<b>(\$58,191)</b>	<b>(\$58,191)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$126,679	\$100,000	\$100,000	\$100,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$126,679</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>(\$74,155)</b>	<b>\$47,131</b>	<b>\$41,809</b>	<b>\$41,809</b>
<b>Net Asset Changes</b>	<b>(\$74,155)</b>	<b>\$47,131</b>	<b>\$41,809</b>	<b>\$41,809</b>
Net Assets - Beginning Balance	\$8,068,271	\$7,994,117	\$8,041,248	\$8,041,248
Net Assets - Ending Balance	\$7,994,117	\$8,041,248	\$8,083,057	\$8,083,057