

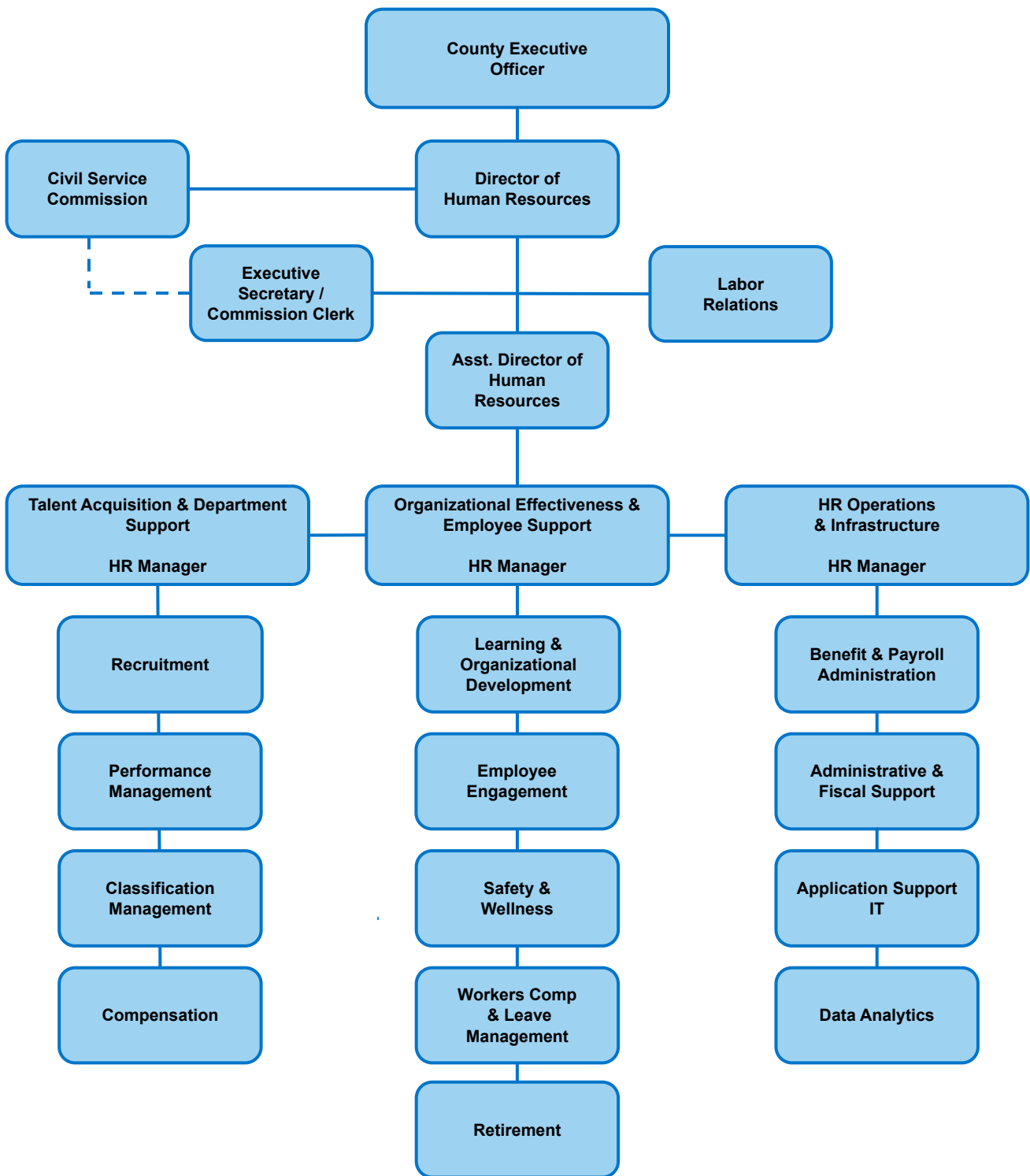
Mission Statement:

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 2021-22

| Cost Center | FY 2019-20 Actuals | FY 2020-21 Adopted Budget | FY 2021-22 Recommended Budget | FY 2021-22 Adopted Budget | YOY % Change |
|-------------------------------------------------|-----------------------|------------------------------|-------------------------------------|------------------------------|---------------|
| General Fund | | | | | |
| Talent Aquisition and Department Support | \$ 5,184,634 | \$ 6,416,157 | \$ 3,525,634 | \$ 3,525,634 | -45.05% |
| Organizational Effectiveness & Employee Support | \$ - | \$ - | \$ 3,088,764 | \$ 3,088,764 | 100.00% |
| Administration and Labor Relations | \$ - | \$ - | \$ 621,957 | \$ 621,957 | 100.00% |
| Benefit Administration Fund | | | | | |
| Operations and Infrastructure | \$ 7,243,210 | \$ 7,361,301 | \$ 6,833,860 | \$ 6,833,860 | -7.17% |
| Dental and Vision Insurance Fund | | | | | |
| Dental and Vision Insurance | \$ 4,438,325 | \$ 5,008,128 | \$ 5,295,609 | \$ 5,295,609 | 5.74% |
| State Unemployment Insurance Fund | | | | | |
| State Unemployment Insurance | \$ 360,258 | \$ 272,448 | \$ 290,332 | \$ 290,332 | 6.56% |
| Workers Comp Insurance Fund | | | | | |
| Workers Comp Insurance | \$ 6,111,177 | \$ 4,891,683 | \$ 5,404,045 | \$ 5,404,045 | 10.47% |
| Funded Positions | | | | | |
| Talent Aquisition and Department Support | 29 | 29 | 17 | 17 | |
| Organizational Effectiveness & Employee Support | - | - | 16 | 16 | |
| Administration and Labor Relations | - | - | 3 | 3 | |
| Operations and Infrastructure | 23 | 23 | 15 | 15 | |
| Total Funded Positions | 52 | 52 | 51 | 51 | -1.92% |
| Total Allocated Positions | 52 | 52 | 51 | 51 | -1.92% |

Human Resources



Talent Acquisition and Department Support – Cost Center 17005

Purpose:

Talent Acquisition and Department Support provides dedicated services to County departments, applicants, and employees in the areas of recruitment and selection; exam development and administration; classification and compensation; workforce productivity; and performance management.

Major Budget Adjustments and Initiatives:

- Increase in Salaries and Benefits of \$455,435 for the increased allocations transitioned from HR Operations and Infrastructure.

| Program Title | Program Description | Program Cost |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Staffing and Hiring | Sustain Placer County's reputation as an employer of choice by partnering with departments to identify staffing needs and recruit the most qualified candidates; promoting a culture of diversity, equity, and inclusion; conducting organizational and staffing analyses including succession planning for key/critical positions; and ensuring positions are appropriately classified and competitively compensated. | \$ 3,376,370 |
| Performance Management | Provide comprehensive human resources expertise to guide supervisors and managers in building and maintaining a productive workforce through performance management, staff development, and corrective actions. | \$ 149,264 |

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC17005 Talent Acquisition and Department Support

| Detail by Revenue Category and Expenditure Object | 2019-20 Actuals | 2020-21 Adopted Budget | 2021-22 Recommended Budget | 2021-22 Adopted Budget |
|------------------------------------------------------------------------------|---------------------|---------------------------|----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Miscellaneous | 240 | - | - | - |
| Transfer In A-87 Costs | 4,944,206 | 4,956,961 | 2,679,474 | 2,679,474 |
| Total Revenue | \$ 4,944,446 | \$ 4,956,961 | \$ 2,679,474 | \$ 2,679,474 |
| Expenditures / Appropriations | | | | |
| Communication Services Expense | 69,091 | 3,500 | 4,933 | 4,933 |
| Employee Group Insurance | 415,810 | 476,112 | 327,016 | 327,016 |
| Food | 2,498 | 42,651 | 1,000 | 1,000 |
| Maintenance - Janitorial | 29,347 | - | - | - |
| Insurance | 20,428 | 27,108 | 18,175 | 18,175 |
| Intra Fund Services | 3,060 | 39,918 | 10,000 | 10,000 |
| Campus Services - PCGC | 5,768 | - | - | - |
| Parts | 4,364 | 2,817 | 1,689 | 1,689 |
| Maintenance | 13,931 | 3,795 | 733 | 733 |
| Professional / Membership Dues | 14,941 | 17,594 | 4,130 | 4,130 |
| Postage | 7,335 | 3,842 | 4,545 | 4,545 |
| Maintenance - Building | - | - | 127,359 | 127,359 |
| Materials - Buildings & Improvements | 3,045 | - | - | - |
| Rents and Leases - Buildings & Improvements | 2,000 | - | - | - |
| Training / Education | - | - | 11,149 | 11,149 |
| Printing | 22,947 | 41,722 | 43,412 | 43,412 |
| Other Supplies | 13,511 | 51,741 | 7,263 | 7,263 |
| Professional and Special Services - Health | 73,708 | 78,000 | 95,000 | 95,000 |
| Professional and Special Services - Information Technology | 201,483 | 330,194 | 337,307 | 337,307 |
| Professional and Special Services - Legal | 42,498 | 235,000 | - | - |
| Professional and Special Services - Technical, Engineering and Environmental | 45,155 | 104,501 | - | - |
| Professional and Special Services - General | 313,851 | 582,628 | 250,000 | 250,000 |
| Payroll Tax | 170,944 | 203,843 | 123,210 | 123,210 |
| Retirement | 758,822 | 952,032 | 617,330 | 617,330 |
| 401 (k) Employer Match | 14,905 | 11,092 | 7,087 | 7,087 |
| Other Postemployment Benefits (OPEB) | 193,465 | 210,143 | 76,233 | 76,233 |
| Overtime and Call Back | 1,449 | - | - | - |
| Cafeteria Plans (Non-PERS) | 85,614 | 115,807 | 68,399 | 68,399 |
| Employee Paid Sick Leave | 26,022 | - | - | - |
| Salary Savings | - | (197,438) | (242,243) | (242,243) |
| Salaries and Wages | 2,340,511 | 2,781,273 | 1,638,627 | 1,638,627 |
| Employee Benefits Systems | 34,750 | 35,726 | 36,411 | 36,411 |
| Advertising | 43,347 | 45,000 | 45,000 | 45,000 |
| Tuition Reimbursement | 43,382 | 50,000 | - | - |
| Misc Expense | 341 | - | - | - |

continued

| Detail by Revenue Category and Expenditure Object | 2019-20 | 2020-21 | 2021-22 | 2021-22 |
|---------------------------------------------------|---------------------|-----------------------|---------------------|---------------------|
| | Actuals | Adopted Budget | Recommended Budget | Adopted Budget |
| 1 | 2 | 3 | 4 | 5 |
| Special Department Expense | 5,403 | 2,140 | 840 | 840 |
| PC Acquisition | 68,616 | 15,800 | - | - |
| Commissioner's Fees | 6,600 | 11,000 | - | - |
| Transportation and Travel | 13,027 | 28,690 | 14,566 | 14,566 |
| Utilities | 35,095 | 52,231 | 46,282 | 46,282 |
| Workers Comp Insurance | 37,570 | 30,292 | 5,661 | 5,661 |
| Cost Allocation | - | - | (155,480) | (155,480) |
| Professional and Special Services - County | - | 27,403 | - | - |
| Total Expenditures / Appropriations | \$ 5,184,634 | \$ 6,416,157 | \$ 3,525,634 | \$ 3,525,634 |
| Total | \$ (240,188) | \$ (1,459,196) | \$ (846,160) | \$ (846,160) |

Organizational Effectiveness & Employee Support – Cost Center 17006

Purpose:

Organizational Effectiveness & Employee Support provides employee assistance, learning and development, and engagement programs that promote the employee experience to enhance organizational and job effectiveness.

Major Budget Adjustments and Initiatives:

- None

| Program Title | Program Description | Program Cost |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Employee Support | Coordinate and administer the County’s employee support programs, including deferred compensation, leaves of absence, retirement planning, and workers’ compensation. Ensure programs such as deferred compensation and leave management comply with federal and state regulations. | \$ 1,708,085 |
| Learning & Org Development | Foster a continuous learning environment and ensure completion of compliance-related training. Build an effective workforce through learning and development efforts that support the “whole person” concept including career, skill, and leadership development opportunities while maximizing technological resources. | \$ 1,113,067 |
| Employee Engagement | Support a positive employee experience through employer-sponsored programs that encourage employees to develop a positive work life balance; enhance employee organizational and job engagement; promote health, safety, and wellness; improve quality of life; and promote a healthy workforce. | \$ 267,612 |

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC17006 Organizational Effectiveness & Employee Support

| Detail by Revenue Category and Expenditure Object | 2019-20 Actuals | 2020-21 Adopted Budget | 2021-22 Recommended Budget | 2021-22 Adopted Budget |
|---------------------------------------------------|--------------------|---------------------------|----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Transfer In A-87 Costs | - | - | 2,327,797 | 2,327,797 |
| Total Revenue | \$ - | \$ - | \$ 2,327,797 | \$ 2,327,797 |
| Expenditures / Appropriations | | | | |
| Communication Services Expense | - | - | 4,883 | 4,883 |
| Employee Group Insurance | - | - | 286,667 | 286,667 |
| Food | - | - | 57,294 | 57,294 |
| Maintenance - Janitorial | - | - | 5,000 | 5,000 |
| Insurance | - | - | 260,973 | 260,973 |
| Intra Fund Services | - | - | 19,918 | 19,918 |
| Parts | - | - | 1,432 | 1,432 |
| Maintenance | - | - | 6,953 | 6,953 |
| Professional / Membership Dues | - | - | 16,147 | 16,147 |
| Printing | - | - | 9,420 | 9,420 |
| Other Supplies | - | - | 22,614 | 22,614 |
| Payroll Tax | - | - | 106,156 | 106,156 |
| Retirement | - | - | 540,330 | 540,330 |
| 401 (k) Employer Match | - | - | 6,608 | 6,608 |
| Other Postemployment Benefits (OPEB) | - | - | 65,379 | 65,379 |
| Cafeteria Plans (Non-PERS) | - | - | 58,721 | 58,721 |
| Salaries and Wages | - | - | 1,404,365 | 1,404,365 |
| Small Equipment | - | - | 500 | 500 |
| Tuition Reimbursement | - | - | 55,000 | 55,000 |
| Special Department Expense | - | - | 2,557 | 2,557 |
| Transportation and Travel | - | - | 7,903 | 7,903 |
| Workers Comp Insurance | - | - | 4,724 | 4,724 |
| Cost Allocation | - | - | 145,220 | 145,220 |
| Total Expenditures / Appropriations | \$ - | \$ - | \$ 3,088,764 | \$ 3,088,764 |
| Total | \$ - | \$ - | \$ (760,967) | \$ (760,967) |

Administration and Labor Relations – Cost Center 17007

Purpose:

Administration and Labor Relations provides labor and employee relations support for Placer County and its employees.

Major Budget Adjustments and Initiatives:

- None.

| Program Title | Program Description | Program Cost |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Employee & Labor Relations | Manage collective bargaining activities including contract negotiations. Employ a collaborative approach to resolve contract disputes and employee matters. | \$ 621,957 |

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC17007 Administration and Labor Relations

| Detail by Revenue Category and Expenditure Object | 2019-20 Actuals | 2020-21 Adopted Budget | 2021-22 Recommended Budget | 2021-22 Adopted Budget |
|---------------------------------------------------|--------------------|---------------------------|----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Transfer In A-87 Costs | - | - | 164,461 | 164,461 |
| Total Revenue | \$ - | \$ - | \$ 164,461 | \$ 164,461 |
| Expenditures / Appropriations | | | | |
| Communication Services Expense | - | - | 232 | 232 |
| Employee Group Insurance | - | - | 12,719 | 12,719 |
| Food | - | - | 1,000 | 1,000 |
| Parts | - | - | 320 | 320 |
| Maintenance | - | - | 139 | 139 |
| Professional / Membership Dues | - | - | 94 | 94 |
| Other Supplies | - | - | 1,344 | 1,344 |
| Professional and Special Services - Legal | - | - | 250,000 | 250,000 |
| Professional and Special Services - General | - | - | 101,500 | 101,500 |
| Training / Education | - | - | 244 | 244 |
| Payroll Tax | - | - | 9,216 | 9,216 |
| Retirement | - | - | 58,243 | 58,243 |
| 401 (k) Employer Match | - | - | 555 | 555 |
| Other Postemployment Benefits (OPEB) | - | - | 3,647 | 3,647 |
| Cafeteria Plans (Non-PERS) | - | - | 3,371 | 3,371 |
| Salaries and Wages | - | - | 152,444 | 152,444 |
| Special Department Expense | - | - | 159 | 159 |
| Commissioner's Fees | - | - | 11,000 | 11,000 |
| Transportation and Travel | - | - | 4,843 | 4,843 |
| Workers Comp Insurance | - | - | 627 | 627 |
| Cost Allocation | - | - | 10,260 | 10,260 |
| Total Expenditures / Appropriations | \$ - | \$ - | \$ 621,957 | \$ 621,957 |
| Total | \$ - | \$ - | \$ (457,496) | \$ (457,496) |

HR Operations and Infrastructure – Cost Center 17001

Purpose:

HR Operations and Infrastructure supports a highly qualified, technically engaged, and safe workforce by funding and administering comprehensive, cost effective benefit options related to retirement, insurance, and employee assistance programs for Placer County.

Major Budget Adjustments and Initiatives:

- Decrease in Salaries and Benefits of \$455,435 for the decrease in allocated staff to support the new organizational structure within Human Resources.

| 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. | \$ 6,833,860 |

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

Budget Unit: Employee Benefits Fund
Cost Center: CC17001 Operations and Infrastructure

| Detail by Revenue Category and Expenditure Object | 2019-20 Actuals | 2020-21 Adopted Budget | 2021-22 Recommended Budget | 2021-22 Adopted Budget |
|--------------------------------------------------------|---------------------|---------------------------|----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Personnel Services | 5,192,413 | 3,961,111 | 5,151,511 | 5,151,511 |
| Non-Operating Revenue (Ledger Group) | 18,067 | 40,000 | 10,000 | 10,000 |
| Other Fees and Charges | 338,586 | 301,148 | 301,148 | 301,148 |
| Contribution - Retiree Insurance Reimbursement Program | 2,216,031 | 1,524,655 | 1,524,655 | 1,524,655 |
| Miscellaneous Revenues | 636 | 300 | 300 | 300 |
| Contributions from Other Funds | - | 1,144,800 | - | - |
| Contributions from General Fund | 101,293 | 8,630 | 29,530 | 29,530 |
| Fair Market Value Adjustment | (26,410) | - | - | - |
| Total Revenue | \$ 7,840,615 | \$ 6,980,644 | \$ 7,017,144 | \$ 7,017,144 |
| Expenditures / Appropriations | | | | |
| Communications | 19,535 | 6,000 | 6,000 | 6,000 |
| Employee Group Insurance | 322,971 | 369,132 | 247,467 | 247,467 |
| Food | - | 3,000 | 3,000 | 3,000 |
| Insurance | 32,169 | 19,054 | 23,439 | 23,439 |
| Maintenance | - | 62,200 | 60,677 | 60,677 |
| Medical, Dental and Lab Supplies | 1,118,550 | 1,144,800 | 1,190,400 | 1,190,400 |
| Memberships | 2,000 | 2,850 | 2,978 | 2,978 |
| Fuels & Lubricants | 40 | - | - | - |
| Training / Education | - | - | 7,744 | 7,744 |
| Professional & Special Services | 144,553 | 251,129 | 234,649 | 234,649 |
| Retirement | 863,776 | 866,204 | 963,827 | 963,827 |
| Salaries & Wages | 1,628,590 | 1,890,463 | 1,532,196 | 1,532,196 |
| Special Department Expense | 1,101 | 2,199 | 776 | 776 |
| Transportation & Travel | 3,164 | 24,273 | 10,013 | 10,013 |
| Utilities | 20,378 | 17,851 | - | - |
| Workers Comp Insurance | 5,499 | 6,012 | 5,032 | 5,032 |
| Salary Savings | - | (138,364) | (128,939) | (128,939) |
| Employee Paid Sick Leave | 2,149,751 | 1,655,628 | 1,655,628 | 1,655,628 |
| Overtime and Call Back | (341) | - | - | - |
| Cafeteria Plans (Non-PERS) | 63,632 | 87,176 | 69,453 | 69,453 |
| Payroll Tax | 122,582 | 144,620 | 115,633 | 115,633 |
| Other Postemployment Benefits (OPEB) | 140,283 | 151,583 | 73,531 | 73,531 |
| 401 (k) Employer Match | 10,800 | 6,158 | 3,750 | 3,750 |
| Parts | - | 2,239 | 1,559 | 1,559 |
| Maintenance - Janitorial | 15,919 | - | - | - |
| Drug & Alcohol Testing | 273 | 200 | 200 | 200 |
| Printing | 8,506 | - | 14,769 | 14,769 |
| Other Supplies | 18,344 | 48,062 | 53,855 | 53,855 |
| Postage | 4,226 | 9,086 | 7,960 | 7,960 |
| Professional and Special Services - Legal | - | 4,000 | 4,000 | 4,000 |

continued

| Detail by Revenue Category and Expenditure Object | 2019-20 | 2020-21 | 2021-22 | 2021-22 |
|------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | Actuals | Adopted Budget | Recommended Budget | Adopted Budget |
| 1 | 2 | 3 | 4 | 5 |
| Professional and Special Services - Technical, Engineering and Environmental | 25,606 | 35,716 | - | - |
| Professional and Special Services - County | 570 | 32,400 | 15,477 | 15,477 |
| Professional and Special Services - Information Technology | 130,394 | 147,889 | 161,815 | 161,815 |
| Professional and Special Services - Health | (10,350) | - | - | - |
| PC Acquisition | 10,397 | 12,600 | 11,761 | 11,761 |
| FSA Expenses | 377,501 | 301,148 | 301,148 | 301,148 |
| FSA Admin Fee | 6,028 | 7,200 | 7,200 | 7,200 |
| Transfer Out A-87 Costs | 6,764 | 188,793 | 176,862 | 176,862 |
| Total Expenditures / Appropriations | \$ 7,243,210 | \$ 7,361,301 | \$ 6,833,860 | \$ 6,833,860 |
| Total | \$ 597,406 | \$ (380,657) | \$ 183,284 | \$ 183,284 |

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 \$161,765.
- Increase in Contribution - Dental Insurance of \$410,488 for Dental Premiums.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

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

| Detail by Revenue Category and Expenditure Object | 2019-20 Actuals | 2020-21 Adopted Budget | 2021-22 Recommended Budget | 2021-22 Adopted Budget |
|------------------------------------------------------------|---------------------|---------------------------|----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | 4,339,277 | 4,177,867 | 4,588,355 | 4,588,355 |
| Fair Market Value Adjustment | (4,756) | - | - | - |
| Non-Operating Revenue (Ledger Group) | 14,823 | 10,000 | 10,000 | 10,000 |
| Contribution - Vision Insurance | 502,371 | 476,623 | 504,483 | 504,483 |
| Total Revenue | \$ 4,851,715 | \$ 4,664,490 | \$ 5,102,838 | \$ 5,102,838 |
| Expenditures / Appropriations | | | | |
| Insurance | 8,227 | 8,070 | 5,974 | 5,974 |
| Professional & Special Services | 596,269 | 619,259 | 605,379 | 605,379 |
| Professional and Special Services - County | - | 29,484 | - | - |
| Employee Benefits Systems | - | - | 143,054 | 143,054 |
| Professional and Special Services - Information Technology | 9,235 | 9,235 | 22,280 | 22,280 |
| Employee Claims | 3,795,865 | 4,260,307 | 4,422,102 | 4,422,102 |
| Transfer Out A-87 Costs | 28,729 | 81,773 | 96,820 | 96,820 |
| Total Expenditures / Appropriations | \$ 4,438,325 | \$ 5,008,128 | \$ 5,295,609 | \$ 5,295,609 |
| Total | \$ 413,390 | \$ (343,638) | \$ (192,771) | \$ (192,771) |

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:

- None.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

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

| Detail by Revenue Category and Expenditure Object | 2019-20 Actuals | 2020-21 Adopted Budget | 2021-22 Recommended Budget | 2021-22 Adopted Budget |
|------------------------------------------------------------|---------------------|---------------------------|----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Miscellaneous Revenues | 238,379 | 251,842 | 264,434 | 264,434 |
| Non-Operating Revenue (Ledger Group) | 2,976 | 2,900 | - | - |
| Employer Share - State Unemployment Insurance | (666) | - | - | - |
| Total Revenue | \$ 240,689 | \$ 254,742 | \$ 264,434 | \$ 264,434 |
| Expenditures / Appropriations | | | | |
| Insurance | 470 | 285 | 485 | 485 |
| Professional & Special Services | 18,392 | 18,654 | 18,320 | 18,320 |
| Professional and Special Services - County | - | 286 | - | - |
| Professional and Special Services - Information Technology | 480 | 480 | 1,688 | 1,688 |
| Employee Benefits Systems | - | - | 16,670 | 16,670 |
| Employee Claims | 339,360 | 247,965 | 247,965 | 247,965 |
| Transfer Out A-87 Costs | 1,556 | 4,778 | 5,204 | 5,204 |
| Total Expenditures / Appropriations | \$ 360,258 | \$ 272,448 | \$ 290,332 | \$ 290,332 |
| Total | \$ (119,570) | \$ (17,706) | \$ (25,898) | \$ (25,898) |

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 \$423,000 to reflect current trends based off of actuals.
- Increase in Insurance of \$197,266 for the estimated insurance premiums and annual state self-insurance fund assessment.
- Increase in Employer Share - Workman's Compensation Insurance revenue of \$299,600 for Pure Premium and Experience Charges.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

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

| Detail by Revenue Category and Expenditure Object | 2019-20 Actuals | 2020-21 Adopted Budget | 2021-22 Recommended Budget | 2021-22 Adopted Budget |
|------------------------------------------------------------|-----------------------|---------------------------|----------------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Fair Market Value Adjustment | (37,387) | - | - | - |
| Non-Operating Revenue (Ledger Group) | 122,783 | 100,000 | 100,000 | 100,000 |
| Insurance - Other | 295,183 | 400,000 | 400,000 | 400,000 |
| Employer Share - Workmans Compensation Insurance | 4,367,137 | 4,433,492 | 4,733,092 | 4,733,092 |
| Total Revenue | \$ 4,747,717 | \$ 4,933,492 | \$ 5,233,092 | \$ 5,233,092 |
| Expenditures / Appropriations | | | | |
| Insurance | 1,084,160 | 1,290,959 | 1,488,225 | 1,488,225 |
| Judgments and Damages | 4,370,567 | 2,775,000 | 3,000,000 | 3,000,000 |
| Professional & Special Services | 656,543 | 586,827 | 506,236 | 506,236 |
| Transfers Out | (26,559) | 84,443 | 96,461 | 96,461 |
| Postage | - | 161 | - | - |
| Professional and Special Services - County | - | 27,827 | - | - |
| Employee Benefits Systems | - | - | 184,480 | 184,480 |
| Professional and Special Services - Information Technology | 26,466 | 26,466 | 28,643 | 28,643 |
| Operating Transfer Out | - | 100,000 | 100,000 | 100,000 |
| Total Expenditures / Appropriations | \$ 6,111,177 | \$ 4,891,683 | \$ 5,404,045 | \$ 5,404,045 |
| Total | \$ (1,363,461) | \$ 41,809 | \$ (170,953) | \$ (170,953) |