

Mission Statement:

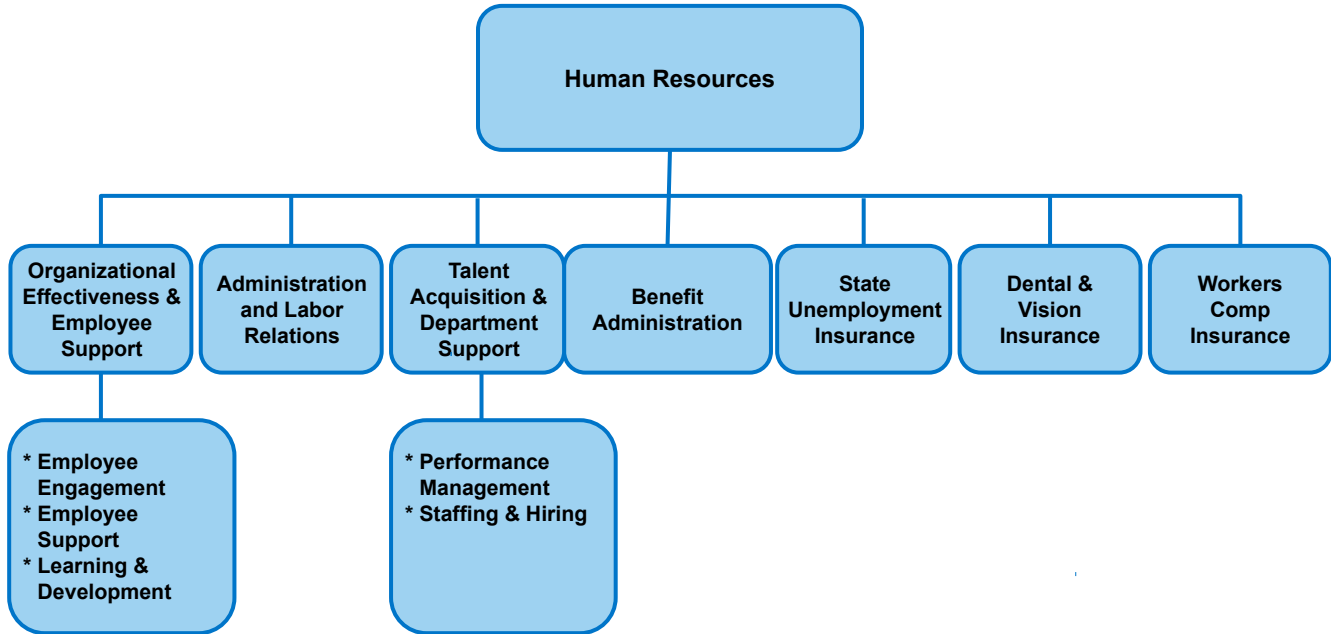
The Human Resources Department delivers innovative services as a strategic partner, empowering County departments to deliver exemplary services to our residents, visitors, and employees.

Human Resources
Cost Center Summary
Fiscal Year 2022-23

Cost Center	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Recommended Budget	FY 2022-23 Adopted Budget	YOY % Change
General Fund					
Talent Aquisition and Department Support	\$ 5,771,786	\$ 3,525,634	\$ 3,509,819	\$ 3,509,819	-0.45%
Organizational Effectiveness & Employee Support	\$ -	\$ 3,088,764	\$ 3,470,741	\$ 3,470,741	100.00%
Administration and Labor Relations	\$ -	\$ 621,957	\$ 606,205	\$ 606,205	100.00%
Benefit Administration Fund					
Operations and Infrastructure	\$ 7,359,820	\$ 6,833,860	\$ 6,828,730	\$ 6,828,730	-0.08%
Dental and Vision Insurance Fund					
Dental and Vision Insurance	\$ 5,227,266	\$ 5,295,609	\$ 5,032,220	\$ 5,032,220	-4.97%
State Unemployment Insurance Fund					
State Unemployment Insurance	\$ 261,959	\$ 290,332	\$ 285,659	\$ 285,659	-1.61%
Workers Comp Insurance Fund					
Workers Comp Insurance	\$ 9,659,629	\$ 5,404,045	\$ 6,047,912	\$ 6,047,912	11.91%
Funded Positions					
Talent Aquisition and Department Support	29	17	17	17	
Organizational Effectiveness & Employee Support	-	16	16	16	
Administration and Labor Relations	-	3	3	3	
Operations and Infrastructure	23	15	15	15	
Total Funded Positions	52	51	51	51	0.00%
Total Allocated Positions	52	51	51	51	0.00%

Human Resources

Kate Sampson, Director



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 Professional and Special Services - Health of \$52,000 due to Placer County's provider of pre-employment physicals increasing rates in FY 2022-23.

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; promote a culture of diversity, equity, and inclusion; conduct organizational and staffing analyses, including succession planning for key/critical positions; and ensure positions are appropriately classified and competitively compensated.	\$ 3,278,087
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.	\$ 231,732

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC17005 Talent Acquisition and
Department Support

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Transfer In A-87 Costs	4,956,961	2,679,474	5,596,118	5,596,118
Miscellaneous	105	-	-	-
Total Revenue	\$ 4,957,066	\$ 2,679,474	\$ 5,596,118	\$ 5,596,118
Expenditures / Appropriations				
Salaries and Wages	2,502,129	1,638,627	1,616,584	1,616,584
Salary Savings	-	(242,243)	(102,647)	(102,647)
Employee Paid Sick Leave	20,164	-	-	-
Overtime and Call Back	8	-	-	-
Cafeteria Plans (Non-PERS)	88,672	68,399	67,781	67,781
Retirement	831,101	617,330	613,103	613,103
Payroll Tax	180,873	123,210	121,225	121,225
Other Postemployment Benefits (OPEB)	171,174	76,233	54,408	54,408
401 (k) Employer Match	13,076	7,087	7,120	7,120
Employee Group Insurance	459,011	327,016	295,212	295,212
Workers Comp Insurance	29,938	5,661	7,093	7,093
Communication Services Expense	10,992	4,933	5,173	5,173
Food	965	1,000	3,144	3,144
Insurance	27,109	18,175	21,644	21,644
Parts	2,856	1,689	500	500
Maintenance	17,557	733	953	953
Maintenance - Building	104,503	127,359	-	-
Professional / Membership Dues	12,741	4,130	3,698	3,698
Misc Expense	1,674	-	-	-
Printing	31,313	43,412	-	-
Other Supplies	26,011	7,263	11,040	11,040
Postage	3,748	4,545	-	-
Procurement Card Purchase / Clearing Account	(18)	-	-	-
Professional and Special Services - General	138,391	250,000	230,000	230,000
Professional and Special Services - Legal	278,896	-	-	-
Professional and Special Services - Information Technology	366,449	337,307	229,324	229,324
Professional and Special Services - Health	92,443	95,000	147,000	147,000
Employee Benefits Systems	29,227	36,411	20,672	20,672
PC Acquisition	2,580	-	-	-
Commissioner's Fees	3,500	-	-	-
Advertising	41,348	45,000	45,000	45,000
Special Department Expense	5,064	840	-	-
Tuition Reimbursement	58,325	-	-	-
Training / Education	164,470	11,149	11,149	11,149
Transportation and Travel	629	14,566	11,451	11,451
Utilities	52,232	46,282	-	-
Intra Fund Services	-	10,000	10,000	10,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Intrafund Transfers / Services Out	2,635	-	-	-
Cost Allocation	-	(155,480)	79,192	79,192
Total Expenditures / Appropriations	\$ 5,771,786	\$ 3,525,634	\$ 3,509,819	\$ 3,509,819
Total	\$ (814,720)	\$ (846,160)	\$ 2,086,299	\$ 2,086,299

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:

- Increase in Salaries and Benefits of \$321,362 mainly due to the reallocation of staff budget from other Human Resource cost centers which better aligns worker duties.

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.	\$ 1,970,985
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.	\$ 908,093
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.	\$ 591,663

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund

Cost Center: CC17006 Organizational Effectiveness & Employee Support

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Transfer In A-87 Costs	-	2,327,797	-	-
Total Revenue	\$ -	\$ 2,327,797	\$ -	\$ -
Expenditures / Appropriations				
Salaries and Wages	-	1,404,365	1,618,050	1,618,050
Cafeteria Plans (Non-PERS)	-	58,721	66,265	66,265
Retirement	-	540,330	635,879	635,879
Payroll Tax	-	106,156	121,866	121,866
Other Postemployment Benefits (OPEB)	-	65,379	51,341	51,341
401 (k) Employer Match	-	6,608	7,870	7,870
Employee Group Insurance	-	286,667	286,317	286,317
Workers Comp Insurance	-	4,724	6,724	6,724
Communication Services Expense	-	4,883	4,883	4,883
Food	-	57,294	55,150	55,150
Parts	-	1,432	500	500
Maintenance	-	6,953	7,582	7,582
Professional / Membership Dues	-	16,147	17,360	17,360
Printing	-	9,420	9,420	9,420
Other Supplies	-	22,614	18,946	18,946
Professional and Special Services - General	-	-	9,000	9,000
Professional and Special Services - Information Technology	-	-	105,682	105,682
Rents and Leases - Buildings & Improvements	-	5,000	5,000	5,000
Employee Benefits Systems	-	-	19,577	19,577
Small Equipment	-	500	500	500
Special Department Expense	-	2,557	2,589	2,589
Tuition Reimbursement	-	55,000	55,000	55,000
Training / Education	-	260,973	265,420	265,420
Transportation and Travel	-	7,903	14,615	14,615
Intra Fund Services	-	19,918	19,918	19,918
Cost Allocation	-	145,220	65,287	65,287
Total Expenditures / Appropriations	\$ -	\$ 3,088,764	\$ 3,470,741	\$ 3,470,741
Total	\$ -	\$ (760,967)	\$ (3,470,741)	\$ (3,470,741)

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:

- Increase in Maintenance - Building of \$141,387 due to the realignment of internal service fund costs to this cost center that were previously budgeted in another cost center within HR.

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.	\$ 606,205

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC17007 Administration and Labor Relations

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Transfer In A-87 Costs	-	164,461	-	-
Total Revenue	\$ -	\$ 164,461	\$ -	\$ -
Expenditures / Appropriations				
Salaries and Wages	-	152,444	93,128	93,128
Cafeteria Plans (Non-PERS)	-	3,371	2,267	2,267
Retirement	-	58,243	36,376	36,376
Payroll Tax	-	9,216	5,645	5,645
Other Postemployment Benefits (OPEB)	-	3,647	1,753	1,753
401 (k) Employer Match	-	555	286	286
Employee Group Insurance	-	12,719	10,256	10,256
Workers Comp Insurance	-	627	438	438
Communication Services Expense	-	232	232	232
Food	-	1,000	1,000	1,000
Parts	-	320	333	333
Maintenance	-	139	178	178
Maintenance - Building	-	-	141,387	141,387
Professional / Membership Dues	-	94	100	100
Printing	-	-	35,810	35,810
Other Supplies	-	1,344	1,485	1,485
Postage	-	-	3,004	3,004
Professional and Special Services - General	-	101,500	102,500	102,500
Professional and Special Services - Legal	-	250,000	220,000	220,000
Professional and Special Services - County	-	-	9,503	9,503
Professional and Special Services - Information Technology	-	-	21,136	21,136
Employee Benefits Systems	-	-	3,599	3,599
Commissioner's Fees	-	11,000	11,000	11,000
Special Department Expense	-	159	1,008	1,008
Training / Education	-	244	240	240
Transportation and Travel	-	4,843	1,954	1,954
Utilities	-	-	46,066	46,066
Cost Allocation	-	10,260	(144,479)	(144,479)
Total Expenditures / Appropriations	\$ -	\$ 621,957	\$ 606,205	\$ 606,205
Total	\$ -	\$ (457,496)	\$ (606,205)	\$ (606,205)

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:

- None.

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 comply with federal and state regulations.	\$ 6,828,730

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

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

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	(4,005)	10,000	-	-
Personnel Services	4,597,227	5,151,511	5,013,109	5,013,109
Other Fees and Charges	276,392	301,148	258,072	258,072
Contribution - Retiree Insurance Reimbursement Program	2,091,847	1,524,655	1,524,655	1,524,655
Insurance - Other	300	300	300	300
Miscellaneous	370	-	-	-
Contributions from General Fund	-	29,530	36,917	36,917
Total Revenue	\$ 6,962,131	\$ 7,017,144	\$ 6,833,053	\$ 6,833,053
Expenditures / Appropriations				
Salaries and Wages	1,884,427	1,532,196	1,469,637	1,469,637
Salary Savings	-	(128,939)	(92,154)	(92,154)
Employee Paid Sick Leave	1,727,542	1,655,628	1,700,000	1,700,000
Overtime and Call Back	493	-	-	-
Cafeteria Plans (Non-PERS)	68,558	69,453	65,271	65,271
Retirement	997,340	963,827	984,966	984,966
Payroll Tax	142,264	115,633	109,647	109,647
Other Postemployment Benefits (OPEB)	136,863	73,531	48,915	48,915
401 (k) Employer Match	14,511	3,750	6,474	6,474
Employee Group Insurance	351,214	247,467	252,727	252,727
Retiree Dental Insurance	1,164,200	1,190,400	1,231,200	1,231,200
Workers Comp Insurance	6,360	5,032	6,241	6,241
Communication Services Expense	3,181	6,000	6,000	6,000
Food	-	3,000	3,000	3,000
Insurance	20,972	23,439	24,952	24,952
Parts	115	1,559	1,740	1,740
Maintenance	188	60,677	60,932	60,932
Maintenance - Building	35,716	-	-	-
Drug & Alcohol Testing	82	200	200	200
Professional / Membership Dues	2,289	2,978	3,259	3,259
Printing	16,796	14,769	5,000	5,000
Other Supplies	12,830	53,855	42,401	42,401
Postage	4,582	7,960	6,000	6,000
Supplier Refund Clearing Account	(19)	-	-	-
Professional and Special Services - General	134,721	234,649	263,730	263,730
Professional and Special Services - Legal	-	4,000	4,000	4,000
Professional and Special Services - County	1,127	15,477	15,000	15,000
Professional and Special Services - Information Technology	150,373	161,815	113,197	113,197
Professional and Special Services - Health	(5,505)	-	-	-
PC Acquisition	-	11,761	-	-
Special Department Expense	159	776	786	786
FSA Expenses	269,405	301,148	258,072	258,072
FSA Admin Fee	5,904	7,200	7,200	7,200

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Training / Education	6,487	7,744	17,224	17,224
Transportation and Travel	-	10,013	16,822	16,822
Utilities	17,851	-	-	-
Transfer Out A-87 Costs	188,793	176,862	196,291	196,291
Total Expenditures / Appropriations	\$ 7,359,820	\$ 6,833,860	\$ 6,828,730	\$ 6,828,730
Total	\$ (397,689)	\$ 183,284	\$ 4,323	\$ 4,323

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 Contribution - Dental Insurance of \$145,080 for Dental Premiums.
- Decrease in Employee Claims of \$73,276.

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

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

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	5,001	10,000	10,000	10,000
Contribution - Dental Insurance	4,430,444	4,588,355	4,443,275	4,443,275
Contribution - Vision Insurance	508,385	504,483	499,031	499,031
Total Revenue	\$ 4,943,829	\$ 5,102,838	\$ 4,952,306	\$ 4,952,306
Expenditures / Appropriations				
Insurance	8,070	5,974	7,553	7,553
Professional and Special Services - General	614,228	605,379	603,480	603,480
Professional and Special Services - Information Technology	29,484	22,280	6,768	6,768
Employee Benefits Systems	-	143,054	-	-
Employee Claims	4,493,712	4,422,102	4,348,826	4,348,826
Transfer Out A-87 Costs	81,773	96,820	65,593	65,593
Total Expenditures / Appropriations	\$ 5,227,266	\$ 5,295,609	\$ 5,032,220	\$ 5,032,220
Total	\$ (283,437)	\$ (192,771)	\$ (79,914)	\$ (79,914)

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
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

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

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	597	-	-	-
Employer Share - State Unemployment Insurance	277,521	264,434	270,679	270,679
Total Revenue	\$ 278,119	\$ 264,434	\$ 270,679	\$ 270,679
Expenditures / Appropriations				
Insurance	285	485	379	379
Professional and Special Services - General	25,456	18,320	5,783	5,783
Professional and Special Services - Information Technology	286	1,688	1,459	1,459
Employee Benefits Systems	-	16,670	-	-
Employee Claims	231,154	247,965	268,557	268,557
Transfer Out A-87 Costs	4,778	5,204	9,481	9,481
Total Expenditures / Appropriations	\$ 261,959	\$ 290,332	\$ 285,659	\$ 285,659
Total	\$ 16,159	\$ (25,898)	\$ (14,980)	\$ (14,980)

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 Employer Share - Workman's Compensation Insurance revenue of \$2.7 million for Pure Premium and Experience Charges.
- Increase in Insurance of \$508,732 for the estimated insurance premiums and annual state self-insurance fund assessment.
- Increase in Judgements and Damages of \$270,418 to reflect current trends based off of actuals.

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

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

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	31,218	100,000	13,947	13,947
Insurance - Other	3,302,519	400,000	400,000	400,000
Employer Share - Workmans Compensation Insurance	4,448,123	4,733,092	7,478,965	7,478,965
Total Revenue	\$ 7,781,860	\$ 5,233,092	\$ 7,892,912	\$ 7,892,912
Expenditures / Appropriations				
Insurance	1,350,172	1,488,225	1,996,957	1,996,957
Postage	161	-	-	-
Professional and Special Services - General	627,961	506,236	485,193	485,193
Professional and Special Services - Information Technology	27,827	28,643	51,251	51,251
Employee Benefits Systems	-	184,480	-	-
Judgements and Damages	7,569,065	3,000,000	3,270,418	3,270,418
Transfer Out A-87 Costs	84,443	96,461	144,093	144,093
Operating Transfer Out	-	100,000	100,000	100,000
Total Expenditures / Appropriations	\$ 9,659,629	\$ 5,404,045	\$ 6,047,912	\$ 6,047,912
Total	\$ (1,877,769)	\$ (170,953)	\$ 1,845,000	\$ 1,845,000