

Human Resources

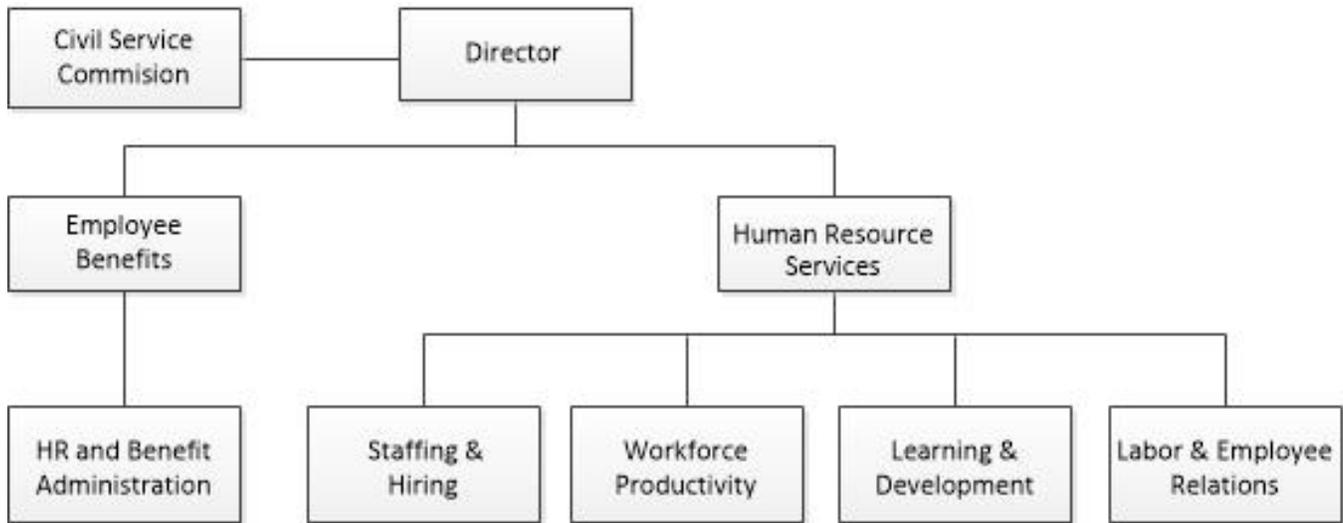
| HUMAN RESOURCES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2018-19 | | | | | |
|--|-----------------------|----------------------------|----------------------------------|-------------------------------|-----------------|
| ADMINISTERED BY: | | HUMAN RESOURCES DIRECTOR | | | |
| Appropriations | FY 2016-17 Actuals | FY 2017-18 Est / Actual | FY 2018-19 Proposed Budget | FY 2018-19 Final Budget | YOY % Change |
| GENERAL FUND | | | | | |
| Employee Benefits Admin/Overhead | -178,614 | | | | |
| Human Resource Services Admin/Overhead | 1,484,139 | 2,144,265 | | | |
| Labor & Employee Relations | 376,191 | 352,060 | 628,737 | 529,638 | |
| Learning and Development | | | 716,839 | 731,942 | |
| Staffing & Hiring | 1,250,254 | 1,098,906 | 2,240,479 | 2,291,873 | |
| Workforce Productivity | 1,536,817 | 1,449,578 | 2,249,713 | 2,256,854 | |
| 10500 Human Resource Services | 4,468,787 | 5,044,809 | 5,835,768 | 5,810,307 | 15.17% |
| INTERNAL SERVICE FUNDS | | | | | |
| Employee Benefits Admin/Overhead | 945,622 | 849,425 | | | |
| Human Resource & Benefit Administration | 7,417,047 | 7,100,190 | 7,032,148 | 7,042,390 | |
| 02150 Employee Benefits - Fund 250/150 | 8,362,669 | 7,949,615 | 7,032,148 | 7,042,390 | -11.41% |
| 02850 Dental & Vision Insurance - Fund 270/850 | 4,227,574 | 4,711,927 | 4,547,844 | 4,865,602 | 3.26% |
| 06220 State Unempl Insurance - Fund 270/500 | 218,614 | 269,194 | 342,459 | 312,920 | 16.24% |
| 09810 Workers Comp Insurance - Fund 270/810 | 4,480,417 | 5,454,784 | 3,578,992 | 4,998,384 | -8.37% |
| TOTAL INTERNAL SERVICE FUNDS | 17,289,274 | 18,385,520 | 15,501,443 | 17,219,296 | -6.34% |
| TOTAL ALL FUNDS | 21,758,061 | 23,430,329 | 21,337,211 | 23,029,603 | -1.71% |

| FUNDED POSITIONS | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|--------------|
| 100-10500 Human Resource Services | 28 | 28 | 28 | 28 | |
| 250-02150 Employee Benefits | 21 | 23 | 23 | 23 | |
| TOTAL FUNDED POSITIONS | 49 | 51 | 51 | 51 | 0.00% |
| TOTAL ALLOCATED POSITIONS | 50 | 51 | 51 | 51 | 0.00% |

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 RESOURCE SERVICES

Administration and Financial System

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.

FY 2018-19 Highlights: The primary initiative for FY 2018-19 is the Enterprise Resource Planning (ERP) project to transition payroll/benefit administration from ACORN/PeopleSoft to the cloud-based Workday application. Resources to accomplish this effort have been dedicated since the beginning of calendar year 2017 and will continue through FY 2018-19. Additionally, HR staff are dedicated to the continued implementation of the Human Resources Strategic Plan which includes other technological enhancements such as the implementation of a new Learning Management System and continued implementation of the Performance Development System (PDS). The countywide wellness program will continue to encourage employees to adopt behaviors that promote health and wellness, improving quality of life and creating a healthy workforce. Learning and Development program enhancements will be implemented based on the results of the Training Needs Assessment to increase training and career development opportunities.

Proposed Budget Major Adjustment(s):

- Increase in Salaries and Benefits of \$130,042.
- Decrease in Inter-Fund Transfers of \$555,505 for change in billing methodology.
- Increase in Transfer In A-87 Costs of \$422,286.

Final Budget Major Adjustment(s):

- Decrease in Consulting and Professional Services of \$70,000 for reduction in negotiation services contract encumbered in FY 2017-18.

PBB PROGRAMS – HUMAN RESOURCE SERVICES

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 approximately 175 recruitments and exams, certifying more than 450 eligible lists while maintaining nearly 250, conducting approximately 35 classification studies, and monitoring 40 positions working out-of-class.

Program Cost: \$2,291,873

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.

Program Attributes: Full implementation 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.

Program Cost: \$2,256,854

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.

Program Attributes: Implementation of a new Learning Management System to provide departments a tool for internal training administration and support. Expanded curricula and program development to provide career development opportunities for employees.

Program Cost: \$731,942

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.

Program Attributes: In preparation of the upcoming labor negotiations and the implementation of Workday, a full review of policies and practices, as impacted by state and federal legislation and as vetted with management stakeholders, will be conducted. Additionally, the Labor and Employee Relations program will be evaluated and updated as necessary.

Program Cost: \$529,638

02150 – EMPLOYEE BENEFITS (Internal Service Fund)

Administration and Financial System

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.

FY 2018-19 Highlights: The Strategic Support division of Human Resources partners with third party administrators to provide professional benefit administration that supports Placer County employees and their families. Benefits are administered with a high degree of oversight and accountability to ensure programs such as deferred compensation, COBRA, Affordable Care Act and other mandated benefit programs are in compliance with federal and state regulations.

Human Resources

Proposed Budget Major Adjustment(s):

- Increase in Salaries and Benefits of \$165,994.
- Decrease in Transfer Out A-87 Costs of \$254,719.

Final Budget Major Adjustment(s):

- Decrease in Personnel Services revenue of \$391,389 and utilize fund balance carryover to balance fund.

PBB PROGRAMS – EMPLOYEE BENEFITS

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.

Program Attributes: Coordination and administration of the County's benefit programs supporting the County's approximately 2,500 employees, their dependents, and retirees. Benefit programs include health, dental, vision, unemployment, workers compensation, and a variety of others. Self-insured dental, vision, unemployment, and workers compensation are administered by staff supported by contracts with benefit providers and third party administrators, and collected premiums and payroll deductions are used to pay claims through the self-insurance funds. On an ongoing basis, the department monitors the various benefit plans and funding to ensure alignment of services and costs.

Program Cost: \$7,042,390

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 program.

Final Budget Major Adjustment(s):

- None

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.

Final Budget Major Adjustment(s):

- Increase in Professional Services of \$150,441 for updated contract rates provided by vendor.
- Increase in Employee Claims of \$165,677 to reflect claim trends based off prior year actuals

09810 – WORKERS COMPENSATION FUND (Internal Service Fund)

Administration and Financial System

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

Final Budget Major Adjustment(s):

- Increase in Judgements & Damages of \$1.5 million to reflect current trends based off actuals
- Decrease in Insurance of \$105,321 for reduced amount in insurance invoices
- Increase in Insurance Refunds revenue of \$1.0 million for adjustment of anticipated insurance revenue based off prior year actuals.
- Increase in Employer Share Workers Compensation Insurance revenue from departments of \$430,000 for additional expenses anticipated from claims based on prior year actuals.

Budget Unit **General Fund - 100**
 Function General
 Activity Human Resource Services - 10500

| Detail by Revenue Category and Expenditure Object | 2016-17 Final Actuals | 2017-18 Actual | 2018-19 Recommended | 2018-19 Adopted by the Board of Supervisors |
|---|-----------------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue | | | | |
| Charges for Services | | | | |
| 8248 Personnel Services | \$ 9,926 | \$ 638 | \$ | \$ |
| 8527 Transfer In A-87 Costs | 3,486,357 | 3,957,743 | 4,459,183 | 4,459,183 |
| Total Charges for Services | \$ 3,496,283 | \$ 3,958,381 | \$ 4,459,183 | \$ 4,459,183 |
| Total Revenue | \$ 3,496,283 | \$ 3,958,381 | \$ 4,459,183 | \$ 4,459,183 |
| Expenditures / Appropriations | | | | |
| Salaries & Benefits | | | | |
| 1002 Salaries and Wages | \$ 2,224,022 | \$ 2,197,019 | \$ 2,559,636 | \$ 2,559,636 |
| 1003 Extra Help | 6,904 | 15,614 | | |
| 1005 Overtime & Call Back | 2,717 | 884 | | |
| 1006 Sick Leave Payoff | | 2,000 | | |
| 1010 Cafeteria Plans (Non-PERS) | 65,154 | 63,771 | 73,482 | 73,482 |
| 1011 Salary Savings | | | (127,571) | (127,571) |
| 1300 P.E.R.S. | 629,778 | 613,662 | 778,779 | 778,779 |
| 1301 F.I.C.A. | 162,699 | 159,760 | 187,970 | 187,970 |
| 1303 Other Postemployment Benefits (OPEB) | 146,329 | 146,145 | 166,563 | 166,563 |
| 1310 Employee Group Ins | 373,100 | 367,562 | 421,420 | 421,420 |
| 1315 Workers Comp Insurance | 18,873 | 49,187 | 42,416 | 45,611 |
| 1320 Retired Employee Grp Ins | 157,460 | 159,041 | 177,554 | 177,554 |
| 1325 401 (k) Employer Match | 15,748 | 15,327 | 22,111 | 22,111 |
| Total Salaries & Benefits | \$ 3,802,784 | \$ 3,789,972 | \$ 4,302,360 | \$ 4,305,555 |
| Services & Supplies | | | | |
| 2051 Communication Services - Telephone | \$ 45,852 | \$ 46,052 | \$ 43,379 | \$ 43,379 |
| 2052 Communication Services - Mobile Devices | 3,119 | 2,697 | 3,517 | 3,517 |
| 2068 Food | 534 | 30 | 1,900 | 1,900 |
| 2140 Gen Liability Ins | 6,129 | 6,323 | 13,997 | 18,667 |
| 2255 Jury Fees | (20) | | | |
| 2291 Maintenance - Computer Equip | 1,198 | | 2,001 | 2,001 |
| 2292 Maintenance - Software | 3,249 | 3,228 | | |
| 2310 Employee Benefits Systems | 41,458 | 43,677 | 47,953 | 43,822 |
| 2404 Maintenance Services | 74,396 | 84,714 | 54,189 | 57,934 |
| 2405 Materials - Bldgs & Impr | | 18 | | |
| 2406 Maintenance - Janitorial | 32,209 | 41,486 | 27,438 | 28,957 |
| 2415 Campus Services-PCGC | 6,970 | 7,868 | 6,809 | 6,809 |
| 2439 Membership/Dues | 13,114 | 11,951 | 9,879 | 17,529 |
| 2481 PC Acquisition | 21,966 | 27,368 | 26,359 | 26,359 |
| 2511 Printing | 32,038 | 39,556 | 31,712 | 39,322 |
| 2522 Other Supplies | 40,798 | 1,014 | 2,001 | 2,001 |
| 2523 Office Supplies & Exp | 9,259 | 11,027 | 12,000 | 12,000 |
| 2524 Postage | 4,321 | 2,439 | 4,712 | 4,712 |
| 2540 Court Reporting | 3 | | | |
| 2554 Commissioner's Fees | 10,500 | 6,100 | 11,000 | 11,000 |
| 2555 Prof/Spec Svcs - Purchased | 298,151 | 399,913 | 657,500 | 587,500 |
| 2556 Prof/Spec Svcs - County | | | 157 | 157 |
| 2568 MIS - Services | 122,684 | 146,897 | 141,376 | 141,376 |
| 2570 Media / Video Services | 2,033 | 9,416 | 6,000 | 6,000 |
| 2701 Publications & Legal Notices | | 76 | | |
| 2709 Countywide System Charges | 15,354 | 28,926 | 21,126 | 21,126 |
| 2822 Advertising | 18,574 | 21,627 | 8,000 | 22,000 |
| 2838 Special Dept Expense-1099 Reportable | 1,303 | | | |
| 2840 Special Dept Expense | 42,409 | 24,159 | 83,687 | 83,687 |
| 2842 Tuition Reimbursement | 18,455 | 42,617 | 41,000 | 46,000 |
| 2844 Training | 103,014 | 136,729 | 185,248 | 185,248 |
| 2860 Library Materials | 24 | 497 | 2,501 | 2,501 |
| 2931 Travel & Transportation | 1,149 | 3,312 | 4,099 | 4,099 |
| 2932 Mileage | 6,135 | 7,744 | 6,986 | 6,986 |
| 2933 Lodging | 6,208 | 8,140 | 8,043 | 8,043 |
| 2941 County Vehicle Mileage | 1,896 | 2,335 | 2,001 | 2,001 |
| 2964 Meals/Food Purchases | 1,050 | 1,814 | 3,636 | 3,636 |

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2018-19

Budget Unit **General Fund - 100**
 Function General
 Activity Human Resource Services - 10500

| Detail by Revenue Category and Expenditure Object | 2016-17 Final Actuals | 2017-18 Actual | 2018-19 Recommended | 2018-19 Adopted by the Board of Supervisors |
|---|-----------------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 2965 Utilities | 37,738 | 44,073 | 33,284 | 34,565 |
| 2966 Drug & Alcohol Testing | | 364 | | |
| Total Services & Supplies | \$ 1,023,270 | \$ 1,214,187 | \$ 1,503,490 | \$ 1,474,834 |
| Capital Assets | | | | |
| 4451 Equipment | \$ 10,967 | \$ 17,837 | \$ | \$ |
| Total Capital Assets | \$ 10,967 | \$ 17,837 | \$ | \$ |
| Intrafund Transfers Out | | | | |
| 5404 I/T-OUT Maintenance - Services | \$ 79 | \$ | \$ | \$ |
| 5556 I/T-OUT Professional Services | 69,236 | 22,813 | 29,918 | 29,918 |
| Total Intrafund Transfers Out | \$ 69,315 | \$ 22,813 | \$ 29,918 | \$ 29,918 |
| Intrafund Transfers In | | | | |
| 5002 I/T-IN County General Fund | \$ (437,548) | \$ | \$ | \$ |
| Total Intrafund Transfers In | \$ (437,548) | \$ | \$ | \$ |
| Total Expenditures / Appropriations | \$ 4,468,788 | \$ 5,044,809 | \$ 5,835,768 | \$ 5,810,307 |
| Net Cost | \$ 972,505 | \$ 1,086,428 | \$ 1,376,585 | \$ 1,351,124 |

County of Placer
Operation of Internal Service Fund
Fiscal Year 2018-19

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

| Operating Detail | 2016-17 Actual | 2017-18 Actual | 2018-19 Recommended | 2018-19 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8248 Personnel Services | 5,770,946 | 4,931,686 | 5,178,824 | 4,787,435 |
| 8295 FSA Reimbursement | 267,624 | 270,753 | 253,301 | 253,301 |
| 8764 Miscellaneous Revenues | 90 | 150 | | |
| 8798 Contrib. Retiree Health Reimb Program | 1,842,725 | 1,562,521 | 1,603,925 | 1,603,925 |
| Total Operating Revenues | \$ 7,881,385 | \$ 6,765,110 | \$ 7,036,050 | \$ 6,644,661 |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | 2,280,367 | 1,505,359 | 1,474,537 | 1,474,537 |
| 1002 Salaries and Wages | 1,491,886 | 1,757,526 | 1,888,492 | 1,888,492 |
| 1003 Extra Help | | 12,978 | | |
| 1004 Accr Compensated Leave | 99,992 | 59,175 | | |
| 1005 Overtime & Call Back | 898 | 3,727 | | |
| 1010 Cafeteria Plans (Non-PERS) | 49,712 | 56,816 | 58,517 | 58,517 |
| 1011 Salary Savings | | | (95,772) | (95,772) |
| 1300 P.E.R.S. | 668,422 | 721,413 | 872,493 | 872,493 |
| 1301 F.I.C.A. | 110,059 | 132,013 | 142,425 | 142,425 |
| 1303 Other Postemployment Benefits (OPEB) | 105,970 | 119,718 | 127,238 | 127,238 |
| 1308 PERS Pension Expense | 20,851 | 296,604 | | |
| 1309 OPEB Expense | (148,952) | 509,864 | | |
| 1310 Employee Group Ins | 326,889 | 381,457 | 374,752 | 374,752 |
| 1315 Workers Comp Insurance | 9,557 | 5,152 | 6,496 | 5,951 |
| 1320 Retired Employee Grp Ins | 187,718 | 147,787 | 207,945 | 207,945 |
| 1321 Retiree Dental Insurance | 945,700 | 1,008,800 | 1,066,362 | 1,066,362 |
| 1325 401 (k) Employer Match | 13,448 | 11,658 | 16,890 | 16,890 |
| 2051 Communication Services - Telephone | 14,045 | 15,585 | 13,260 | 13,260 |
| 2052 Communication Services - Mobile Devices | 2,107 | 1,699 | 2,250 | 2,250 |
| 2130 Insurance | | | | 360 |
| 2140 Gen Liability Ins | 12,826 | 23,642 | 21,415 | 28,561 |
| 2291 Maintenance - Computer Equip | 962 | | 1,200 | 1,200 |
| 2292 Maintenance - Software | 440 | 1,050 | 1,000 | 1,000 |
| 2310 Employee Benefits Systems | 2,901 | | | |
| 2404 Maintenance Services | 39,719 | 44,138 | 23,364 | 25,458 |
| 2406 Maintenance - Janitorial | 14,460 | 18,644 | 14,664 | 15,476 |
| 2431 Professional Dues | 725 | 712 | 1,500 | 1,500 |
| 2439 Membership/Dues | 50 | 1,400 | 4,598 | 4,598 |
| 2481 PC Acquisition | 5,718 | 17,249 | 9,740 | 9,740 |
| 2511 Printing | 11,308 | 15,866 | 14,000 | 14,000 |
| 2522 Other Supplies | 14,027 | 1,677 | 2,000 | 2,000 |
| 2523 Office Supplies & Exp | 6,564 | 6,546 | 8,000 | 8,000 |
| 2524 Postage | 7,494 | 9,069 | 5,034 | 5,034 |
| 2543 Investigators | | | 4,000 | 4,000 |
| 2555 Prof/Spec Svcs - Purchased | 171,192 | 278,819 | 230,853 | 230,493 |
| 2556 Prof/Spec Svcs - County | 26,680 | 21,548 | 138 | 138 |
| 2568 MIS - Services | 90,602 | 81,756 | 95,439 | 95,439 |
| 2570 Media / Video Services | 135 | 180 | 500 | 500 |
| 2701 Publications & Legal Notices | 192 | 193 | | |
| 2709 Countywide System Charges | 19,241 | 32,692 | 28,399 | 28,399 |
| 2838 Special Dept Expense-1099 Reportable | 35 | | | |
| 2840 Special Dept Expense | 143,067 | 44,340 | 48,350 | 48,350 |
| 2844 Training | 5,016 | 7,427 | 24,377 | 24,377 |
| 2866 FSA Expenses | 236,027 | 277,004 | 253,301 | 253,301 |
| 2868 FSA Admin Fee | 5,424 | 4,434 | 7,200 | 7,200 |
| 2931 Travel & Transportation | 1,220 | 1,658 | 4,800 | 4,800 |
| 2932 Mileage | 1,141 | 801 | 6,546 | 6,546 |
| 2933 Lodging | 1,996 | 5,237 | 8,560 | 8,560 |
| 2941 County Vehicle Mileage | 432 | | | |
| 2964 Meals/Food Purchases | 321 | 530 | 3,544 | 3,544 |
| 2965 Utilities | 23,456 | 23,716 | 21,101 | 21,836 |
| 2966 Drug & Alcohol Testing | 124 | 428 | 200 | 200 |
| Total Operating Expenses | \$ 7,022,164 | \$ 7,668,087 | \$ 6,999,708 | \$ 7,009,950 |
| Operating Income (Loss) | \$ 859,221 | \$ (902,977) | \$ 36,342 | \$ (365,289) |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | | (281,528) | (32,440) | (32,440) |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2018-19

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

| Operating Detail | 2016-17 Actual | 2017-18 Actual | 2018-19 Recommended | 2018-19 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| 6950 Interest | 37,287 | 71,790 | 40,000 | 40,000 |
| 6970 Investment Income | (24,079) | (54,558) | | |
| 8769 R&R Clearing - Insurance Premiums | 4,776 | 524 | 1,000 | 1,000 |
| 8779 Contributions from General Fund | | 5,731 | 46,766 | 46,766 |
| 8780 Contributions from Other Funds | 220,535 | 239,102 | 299,723 | 299,723 |
| Total Non-Operating Revenue (Expenses) | \$ 238,519 | \$ (18,939) | \$ 355,049 | \$ 355,049 |
| Income Before Capital Contributions and Transfers | \$ 1,097,740 | \$ (921,916) | \$ 391,391 | \$ (10,240) |
| 3775 Operating Transfer Out | (1,336,605) | | | |
| Change in Net Assets | \$ (238,865) | \$ (921,916) | \$ 391,391 | \$ (10,240) |
| Net Assets - Beginning Balance | (1,306,653) | 1,538,816 | 1,249,052 | 1,249,052 |
| Net Assets - Ending Balance | \$ 1,538,816 | \$ 1,249,052 | \$ 1,640,443 | \$ 1,238,812 |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2018-19

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

| Operating Detail | 2016-17 Actual | 2017-18 Actual | 2018-19 Recommended | 2018-19 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8764 Miscellaneous Revenues | 15 | | | |
| 8784 Contrib Dental Ins Prem-COBRA | 16,874 | 32,844 | 24,072 | 24,072 |
| 8785 Contrib Dental Insurance Premium | 2,714,303 | 2,769,985 | 2,797,344 | 2,797,344 |
| 8786 Contrib Vision Insurance Premium | 461,459 | 473,121 | 484,658 | 484,658 |
| 8787 Contrib Vision Insur Premium-COBRA | 24,025 | 17,519 | 25,753 | 25,753 |
| 8788 Contrib Dental Ins Premium-Leave | 864 | 4,166 | 1,000 | 1,000 |
| 8789 Contrib Vision Ins Premium-Leave | 198 | 797 | 200 | 200 |
| 8797 Cont Dental Prem - Retirees | 1,217,997 | 1,314,761 | 1,231,320 | 1,363,407 |
| Total Operating Revenues | \$ 4,435,735 | \$ 4,613,193 | \$ 4,564,347 | \$ 4,696,434 |
| Operating Expenses | | | | |
| 2140 Gen Liability Ins | | 3,668 | 4,883 | 6,523 |
| 2550 Administration | 27,167 | 47,316 | 46,634 | 46,634 |
| 2555 Prof/Spec Svcs - Purchased | 360,089 | 396,457 | 313,048 | 463,489 |
| 2556 Prof/Spec Svcs - County | 8 | | | |
| 2709 Countywide System Charges | 10,262 | 12,544 | 13,895 | 13,895 |
| 3923 Employee Claims | 3,790,198 | 4,225,729 | 4,145,854 | 4,311,531 |
| Total Operating Expenses | \$ 4,187,724 | \$ 4,685,714 | \$ 4,524,314 | \$ 4,842,072 |
| Operating Income (Loss) | \$ 248,011 | \$ (72,521) | \$ 40,033 | \$ (145,638) |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (39,850) | (26,213) | (23,530) | (23,530) |
| 6950 Interest | 8,607 | 11,586 | (7,260) | (7,260) |
| 6970 Investment Income | (7,351) | (9,547) | | |
| Total Non-Operating Revenue (Expenses) | \$ (38,594) | \$ (24,174) | \$ (30,790) | \$ (30,790) |
| Income Before Capital Contributions and Transfers | \$ 209,417 | \$ (96,695) | \$ 9,243 | \$ (176,428) |
| Change in Net Assets | \$ 209,417 | \$ (96,695) | \$ 9,243 | \$ (176,428) |
| Net Assets - Beginning Balance | 622,837 | 832,254 | 735,560 | 735,560 |
| Net Assets - Ending Balance | \$ 832,254 | \$ 735,560 | \$ 744,803 | \$ 559,132 |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2018-19

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

| Operating Detail | 2016-17 Actual | 2017-18 Actual | 2018-19 Recommended | 2018-19 Adopted by the Board of Supervisors |
|--|---------------------|---------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8794 Employer Share - State Unemployment Ins | | 107,304 | 335,784 | 255,765 |
| Total Operating Revenues | \$ | \$ 107,304 | \$ 335,784 | \$ 255,765 |
| Operating Expenses | | | | |
| 2140 Gen Liability Ins | | 242 | 253 | 337 |
| 2550 Administration | 6,990 | 6,184 | 16,650 | 16,650 |
| 2555 Prof/Spec Svcs - Purchased | 1,643 | 1,643 | 1,700 | 1,700 |
| 2556 Prof/Spec Svcs - County | | | 16,930 | |
| 2709 Countywide System Charges | 753 | 829 | 719 | 719 |
| 3923 Employee Claims | 212,948 | 262,371 | 305,979 | 293,286 |
| Total Operating Expenses | \$ 222,334 | \$ 271,269 | \$ 342,231 | \$ 312,692 |
| Operating Income (Loss) | \$ (222,334) | \$ (163,965) | \$ (6,447) | \$ (56,927) |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | 3,720 | 2,075 | (228) | (228) |
| 6950 Interest | 5,781 | 3,709 | 4,300 | 4,300 |
| 6970 Investment Income | (5,515) | (152) | | |
| Total Non-Operating Revenue (Expenses) | \$ 3,986 | \$ 5,632 | \$ 4,072 | \$ 4,072 |
| Income Before Capital Contributions and Transfers | \$ (218,348) | \$ (158,333) | \$ (2,375) | \$ (52,855) |
| Change in Net Assets | \$ (218,348) | \$ (158,333) | \$ (2,375) | \$ (52,855) |
| Net Assets - Beginning Balance | 473,881 | 255,534 | 97,200 | 97,200 |
| Net Assets - Ending Balance | \$ 255,534 | \$ 97,200 | \$ 94,825 | \$ 44,345 |

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2018-19

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

| Operating Detail | 2016-17 Actual | 2017-18 Actual | 2018-19 Recommended | 2018-19 Adopted by the Board of Supervisors |
|--|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| 8761 Insurance Refunds | 629,162 | 1,346,562 | 200,000 | 1,200,000 |
| Total Operating Revenues | \$ 629,162 | \$ 1,346,562 | \$ 200,000 | \$ 1,200,000 |
| Operating Expenses | | | | |
| 1001 Employee Paid Sick Leave | (147,281) | | | |
| 1004 Accr Compensated Leave | (94,607) | | | |
| 1308 PERS Pension Expense | 10,409 | | | |
| 1309 OPEB Expense | 172,365 | | | |
| 2130 Insurance | 997,497 | 1,040,575 | 1,211,000 | 1,105,679 |
| 2140 Gen Liability Ins | | | 5,101 | 6,814 |
| 2548 Claims Administration | 291,027 | 297,561 | 304,000 | 304,000 |
| 2550 Administration | 1,785,618 | 337,445 | 364,711 | 364,711 |
| 2555 Prof/Spec Svcs - Purchased | | 5,365 | | |
| 2709 Countywide System Charges | | | 14,726 | 14,726 |
| 3925 Judgments and Damages | 1,366,274 | 3,669,540 | 1,600,000 | 3,123,000 |
| Total Operating Expenses | \$ 4,381,302 | \$ 5,350,486 | \$ 3,499,538 | \$ 4,918,930 |
| Operating Income (Loss) | \$ (3,752,140) | \$ (4,003,924) | \$ (3,299,538) | \$ (3,718,930) |
| Non-Operating Revenue (Expenses) | | | | |
| 3551 Transfer Out A-87 Costs | (99,116) | (104,298) | 20,546 | 20,546 |
| 6950 Interest | 115,407 | 111,607 | 100,000 | 100,000 |
| 6970 Investment Income | (111,515) | (60,329) | | |
| 8795 Employer Share - Workmans Comp Ins | 2,980,681 | 3,825,251 | 3,422,190 | 3,852,190 |
| Total Non-Operating Revenue (Expenses) | \$ 2,885,457 | \$ 3,772,231 | \$ 3,542,736 | \$ 3,972,736 |
| Income Before Capital Contributions and Transfers | \$ (866,683) | \$ (231,693) | \$ 243,198 | \$ 253,806 |
| 3775 Operating Transfer Out | | | (100,000) | (100,000) |
| 8954 Operating Transfers In | 1,336,605 | | | |
| Change in Net Assets | \$ 469,922 | \$ (231,693) | \$ 143,198 | \$ 153,806 |
| Net Assets - Beginning Balance | (810,956) | (341,035) | (572,729) | (572,729) |
| Net Assets - Ending Balance | \$ (341,035) | \$ (572,729) | \$ (429,531) | \$ (418,923) |