

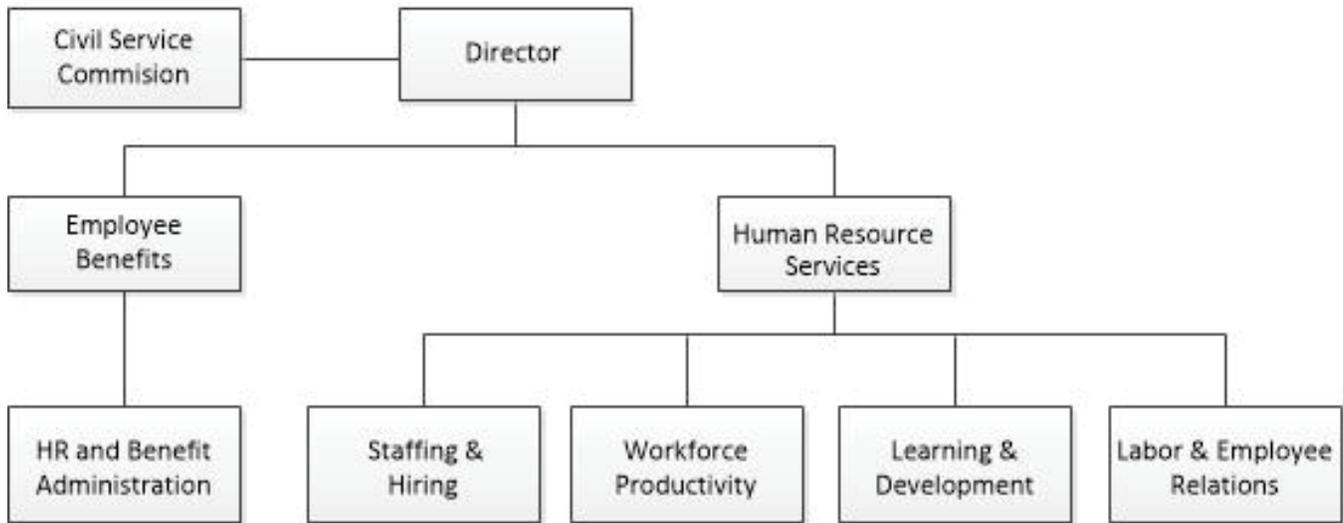
# Human Resources

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 Requested Budget	FY 2018-19 Recommended Budget	YOY % Change
<b>GENERAL FUND</b>					
Employee Benefits Admin/Overhead	-178,614				
Human Resource Services Admin/Overhead	1,484,139				
Labor & Employee Relations	376,191	643,369	643,120	628,737	
Learning and Development			781,637	716,839	
Staffing & Hiring	1,250,254	1,374,975	2,396,357	2,240,479	
Workforce Productivity	1,536,817	3,138,585	2,363,362	2,249,713	
<b>10500 Human Resource Services</b>	<b>4,468,787</b>	<b>5,156,929</b>	<b>6,184,476</b>	<b>5,835,768</b>	<b>13.16%</b>
<b>INTERNAL SERVICE FUNDS</b>					
Employee Benefits Admin/Overhead	945,622				
Human Resource & Benefit Administration	7,417,047	7,246,553	7,534,815	7,032,148	
<b>02150 Employee Benefits - Fund 250/150</b>	<b>8,362,669</b>	<b>7,246,553</b>	<b>7,534,815</b>	<b>7,032,148</b>	<b>-2.96%</b>
<b>02850 Dental &amp; Vision Insurance - Fund 270/850</b>	<b>4,227,574</b>	<b>4,605,785</b>	<b>4,547,844</b>	<b>4,547,844</b>	<b>-1.26%</b>
<b>06220 State Unempl Insurance - Fund 270/500</b>	<b>218,614</b>	<b>314,696</b>	<b>342,459</b>	<b>342,459</b>	<b>8.82%</b>
<b>09810 Workers Comp Insurance - Fund 270/810</b>	<b>4,480,417</b>	<b>3,786,706</b>	<b>3,578,992</b>	<b>3,578,992</b>	<b>-5.49%</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>17,289,274</b>	<b>15,953,740</b>	<b>16,004,110</b>	<b>15,501,443</b>	<b>-2.84%</b>
<b>TOTAL ALL FUNDS</b>	<b>21,758,061</b>	<b>21,110,669</b>	<b>22,188,586</b>	<b>21,337,211</b>	<b>1.07%</b>
<b>FUNDED POSITIONS</b>					
100-10500 Human Resource Services	28	28	28	28	
250-02150 Employee Benefits	21	23	23	23	
<b>TOTAL FUNDED POSITIONS</b>	<b>49</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>0.00%</b>
<b>TOTAL ALLOCATED POSITIONS</b>	<b>50</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>0.00%</b>

## 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.

#### 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: \$2,240,479**

**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: \$2,249,713**

**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: \$716,839**

**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: \$628,737**

### 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.

**Proposed Budget Major Adjustment(s):**

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

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: \$7,032,148**

**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.

**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.

**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.

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8248 Personnel Services	\$ 9,926	\$ 332	\$	\$
8527 Transfer In A-87 Costs	3,486,357	3,957,743	4,459,183	
<b>Total Charges for Services</b>	<b>\$ 3,496,283</b>	<b>\$ 3,958,075</b>	<b>\$ 4,459,183</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 3,496,283</b>	<b>\$ 3,958,075</b>	<b>\$ 4,459,183</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 2,224,022	\$ 2,424,170	\$ 2,559,636	\$
1003 Extra Help	6,904			
1005 Overtime & Call Back	2,717			
1010 Cafeteria Plans (Non-PERS)	65,154	72,241	73,482	
1011 Salary Savings			(127,571)	
1018 Taxable Meal Reimbursements		499		
1300 P.E.R.S.	629,778	718,691	778,779	
1301 F.I.C.A.	162,699	178,485	187,970	
1303 Other Postemployment Benefits (OPEB)	146,329	155,124	166,563	
1310 Employee Group Ins	373,100	384,704	421,420	
1315 Workers Comp Insurance	18,873	51,197	42,416	
1320 Retired Employee Grp Ins	157,460	173,457	177,554	
1325 401 (k) Employer Match	15,748	21,585	22,111	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,802,784</b>	<b>\$ 4,180,153</b>	<b>\$ 4,302,360</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 45,852	\$ 41,100	\$ 43,379	\$
2052 Communication Services - Mobile Devices	3,119	3,517	3,517	
2068 Food	534	1,900	1,900	
2140 Gen Liability Ins	6,129	6,323	13,997	
2255 Jury Fees	(20)			
2291 Maintenance - Computer Equip	1,198	2,000	2,001	
2292 Maintenance - Software	3,249			
2310 Employee Benefits Systems	41,458	43,677	47,953	
2404 Maintenance Services	74,396	54,448	54,189	
2406 Maintenance - Janitorial	32,209	34,644	27,438	
2415 Campus Services-PCGC	6,970	8,401	6,809	
2439 Membership/Dues	13,114	11,674	9,879	
2481 PC Acquisition	21,966	26,500	26,359	
2511 Printing	32,038	31,711	31,712	
2522 Other Supplies	40,798	2,000	2,001	
2523 Office Supplies & Exp	9,259	13,000	12,000	
2524 Postage	4,321	6,507	4,712	
2540 Court Reporting	3			
2554 Commissioner's Fees	10,500	11,000	11,000	
2555 Prof/Spec Svcs - Purchased	298,151	657,499	657,500	
2556 Prof/Spec Svcs - County		971	157	
2568 MIS - Services	122,684	120,079	141,376	
2570 Media / Video Services	2,033	2,000	6,000	
2709 Countywide System Charges	15,354	15,879	21,126	
2822 Advertising	18,574	8,000	8,000	
2838 Special Dept Expense-1099 Reportable	1,303			
2840 Special Dept Expense	42,409	94,374	83,687	
2842 Tuition Reimbursement	18,455	25,000	41,000	
2844 Training	103,014	185,247	185,248	
2860 Library Materials	24	2,500	2,501	
2931 Travel & Transportation	1,149	4,700	4,099	
2932 Mileage	6,135	8,411	6,986	
2933 Lodging	6,208	7,949	8,043	
2941 County Vehicle Mileage	1,896	1,201	2,001	
2964 Meals/Food Purchases	1,050	3,452	3,636	
2965 Utilities	37,738	40,436	33,284	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,023,270</b>	<b>\$ 1,476,100</b>	<b>\$ 1,503,490</b>	<b>\$</b>

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Capital Assets</b>				
4451 Equipment	\$ 10,967	\$ 26,263	\$	\$
<b>Total Capital Assets</b>	<b>\$ 10,967</b>	<b>\$ 26,263</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 79	\$	\$	\$
5556 I/T-OUT Professional Services	69,236	29,918	29,918	
<b>Total Intrafund Transfers Out</b>	<b>\$ 69,315</b>	<b>\$ 29,918</b>	<b>\$ 29,918</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (437,548)	\$ (555,505)	\$	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (437,548)</b>	<b>\$ (555,505)</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,468,788</b>	<b>\$ 5,156,929</b>	<b>\$ 5,835,768</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 972,505</b>	<b>\$ 1,198,854</b>	<b>\$ 1,376,585</b>	<b>\$</b>

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8248 Personnel Services	5,770,946	5,042,024	5,178,824	
8295 FSA Reimbursement	267,624	237,893	253,301	
8764 Miscellaneous Revenues	90			
8798 Contrib. Retiree Health Reimb Program	1,842,725	1,507,554	1,603,925	
<b>Total Operating Revenues</b>	<b>\$ 7,881,385</b>	<b>\$ 6,787,471</b>	<b>\$ 7,036,050</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	2,280,367	1,694,140	1,474,537	
1002 Salaries and Wages	1,491,886	1,756,563	1,888,492	
1004 Accr Compensated Leave	99,992			
1005 Overtime & Call Back	898			
1010 Cafeteria Plans (Non-PERS)	49,712	56,706	58,517	
1011 Salary Savings			(95,772)	
1300 P.E.R.S.	668,422	817,037	872,493	
1301 F.I.C.A.	110,059	133,594	142,425	
1303 Other Postemployment Benefits (OPEB)	105,970	117,969	127,238	
1308 PERS Pension Expense	20,851			
1309 OPEB Expense	(148,952)			
1310 Employee Group Ins	326,889	388,166	374,752	
1315 Workers Comp Insurance	9,557	6,396	6,496	
1320 Retired Employee Grp Ins	187,718		207,945	
1321 Retiree Dental Insurance	945,700	987,396	1,066,362	
1325 401 (k) Employer Match	13,448	16,415	16,890	
2051 Communication Services - Telephone	14,045	9,840	13,260	
2052 Communication Services - Mobile Devices	2,107	3,587	2,250	
2140 Gen Liability Ins	12,826	23,642	21,415	
2291 Maintenance - Computer Equip	962	1,200	1,200	
2292 Maintenance - Software	440	53,315	1,000	
2310 Employee Benefits Systems	2,901	55,061		
2404 Maintenance Services	39,719	25,040	23,364	
2406 Maintenance - Janitorial	14,460	10,904	14,664	
2431 Professional Dues	725	1,500	1,500	
2439 Membership/Dues	50	3,650	4,598	
2481 PC Acquisition	5,718	16,700	9,740	
2511 Printing	11,308	14,000	14,000	
2522 Other Supplies	14,027	1,500	2,000	
2523 Office Supplies & Exp	6,564	8,000	8,000	
2524 Postage	7,494	8,019	5,034	
2543 Investigators		4,000	4,000	
2555 Prof/Spec Svcs - Purchased	171,192	267,184	230,853	
2556 Prof/Spec Svcs - County	26,680	20,255	138	
2568 MIS - Services	90,602	77,438	95,439	
2570 Media / Video Services	135	500	500	
2701 Publications & Legal Notices	192			
2709 Countywide System Charges	19,241	32,692	28,399	
2838 Special Dept Expense-1099 Reportable	35			
2840 Special Dept Expense	143,067	48,817	48,350	
2844 Training	5,016	22,947	24,377	
2866 FSA Expenses	236,027	237,893	253,301	
2868 FSA Admin Fee	5,424	4,500	7,200	
2931 Travel & Transportation	1,220	2,800	4,800	
2932 Mileage	1,141	4,010	6,546	
2933 Lodging	1,996	8,500	8,560	
2941 County Vehicle Mileage	432	3,357		
2964 Meals/Food Purchases	321	2,064	3,544	
2965 Utilities	23,456	17,528	21,101	
2966 Drug & Alcohol Testing	124	200	200	
<b>Total Operating Expenses</b>	<b>\$ 7,022,164</b>	<b>\$ 6,965,025</b>	<b>\$ 6,999,708</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 859,221</b>	<b>\$ (177,554)</b>	<b>\$ 36,342</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs		(281,528)	(32,440)	
6950 Interest	37,287	20,000	40,000	
6970 Investment Income	(24,079)			

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
8769 R&R Clearing - Insurance Premiums	4,776	1,000	1,000	
8779 Contributions from General Fund		54,083	46,766	
8780 Contributions from Other Funds	220,535	237,841	299,723	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 238,519</b>	<b>\$ 31,396</b>	<b>\$ 355,049</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,097,740</b>	<b>\$ (146,158)</b>	<b>\$ 391,391</b>	<b>\$</b>
3775 Operating Transfer Out	(1,336,605)			
<b>Change in Net Assets</b>	<b>\$ (238,865)</b>	<b>\$ (146,158)</b>	<b>\$ 391,391</b>	<b>\$</b>
Net Assets - Beginning Balance	(1,306,653)	1,538,816	1,392,658	
Net Assets - Ending Balance	<b>\$ 1,538,816</b>	<b>\$ 1,392,658</b>	<b>\$ 1,784,049</b>	<b>\$</b>

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8764 Miscellaneous Revenues	15			
8784 Contrib Dental Ins Prem-COBRA	16,874	17,043	24,072	
8785 Contrib Dental Insurance Premium	2,714,303	2,796,542	2,797,344	
8786 Contrib Vision Insurance Premium	461,459	426,864	484,658	
8787 Contrib Vision Insur Premium-COBRA	24,025	24,265	25,753	
8788 Contrib Dental Ins Premium-Leave	864	1,000	1,000	
8789 Contrib Vision Ins Premium-Leave	198	200	200	
8797 Cont Dental Prem - Retirees	1,217,997	987,396	1,231,320	
<b>Total Operating Revenues</b>	<b>\$ 4,435,735</b>	<b>\$ 4,253,310</b>	<b>\$ 4,564,347</b>	<b>\$</b>
<b>Operating Expenses</b>				
2140 Gen Liability Ins		3,668	4,883	
2550 Administration	27,167	38,525	46,634	
2555 Prof/Spec Svcs - Purchased	360,089	408,781	313,048	
2556 Prof/Spec Svcs - County	8	500		
2709 Countywide System Charges	10,262	12,544	13,895	
3923 Employee Claims	3,790,198	4,115,554	4,145,854	
<b>Total Operating Expenses</b>	<b>\$ 4,187,724</b>	<b>\$ 4,579,572</b>	<b>\$ 4,524,314</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 248,011</b>	<b>\$ (326,262)</b>	<b>\$ 40,033</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(39,850)	(26,213)	(23,530)	
6950 Interest	8,607	6,793	(7,260)	
6970 Investment Income	(7,351)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (38,594)</b>	<b>\$ (19,420)</b>	<b>\$ (30,790)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 209,417</b>	<b>\$ (345,682)</b>	<b>\$ 9,243</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ 209,417</b>	<b>\$ (345,682)</b>	<b>\$ 9,243</b>	<b>\$</b>
Net Assets - Beginning Balance	622,837	832,254	486,572	
Net Assets - Ending Balance	<b>\$ 832,254</b>	<b>\$ 486,572</b>	<b>\$ 495,815</b>	<b>\$</b>

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8794 Employer Share - State Unemployment Ins		107,652	335,784	
<b>Total Operating Revenues</b>	<b>\$</b>	<b>\$ 107,652</b>	<b>\$ 335,784</b>	<b>\$</b>
<b>Operating Expenses</b>				
2140 Gen Liability Ins		242	253	
2550 Administration	6,990	10,000	16,650	
2555 Prof/Spec Svcs - Purchased	1,643	1,700	1,700	
2556 Prof/Spec Svcs - County		4,000	16,930	
2709 Countywide System Charges	753	829	719	
3923 Employee Claims	212,948	300,000	305,979	
<b>Total Operating Expenses</b>	<b>\$ 222,334</b>	<b>\$ 316,771</b>	<b>\$ 342,231</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (222,334)</b>	<b>\$ (209,119)</b>	<b>\$ (6,447)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	3,720	2,075	(228)	
6950 Interest	5,781	3,250	4,300	
6970 Investment Income	(5,515)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 3,986</b>	<b>\$ 5,325</b>	<b>\$ 4,072</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (218,348)</b>	<b>\$ (203,794)</b>	<b>\$ (2,375)</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ (218,348)</b>	<b>\$ (203,794)</b>	<b>\$ (2,375)</b>	<b>\$</b>
Net Assets - Beginning Balance	473,881	255,534	51,740	
Net Assets - Ending Balance	<b>\$ 255,534</b>	<b>\$ 51,740</b>	<b>\$ 49,365</b>	<b>\$</b>

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8761 Insurance Refunds	629,162	200,000	200,000	
<b>Total Operating Revenues</b>	<b>\$ 629,162</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	(147,281)			
1004 Accr Compensated Leave	(94,607)			
1308 PERS Pension Expense	10,409			
1309 OPEB Expense	172,365			
2051 Communication Services - Telephone		2,880		
2130 Insurance	997,497	1,224,000	1,211,000	
2140 Gen Liability Ins			5,101	
2404 Maintenance Services		9,150		
2406 Maintenance - Janitorial		3,985		
2524 Postage		1,053		
2548 Claims Administration	291,027	295,000	304,000	
2550 Administration	1,785,618	426,888	364,711	
2709 Countywide System Charges		13,047	14,726	
2965 Utilities		6,405		
3925 Judgments and Damages	1,366,274	1,600,000	1,600,000	
<b>Total Operating Expenses</b>	<b>\$ 4,381,302</b>	<b>\$ 3,582,408</b>	<b>\$ 3,499,538</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (3,752,140)</b>	<b>\$ (3,382,408)</b>	<b>\$ (3,299,538)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(99,116)	(104,298)	20,546	
6950 Interest	115,407	107,387	100,000	
6970 Investment Income	(111,515)			
8795 Employer Share - Workmans Comp Ins	2,980,681	4,014,455	3,422,190	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 2,885,457</b>	<b>\$ 4,017,544</b>	<b>\$ 3,542,736</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (866,683)</b>	<b>\$ 635,136</b>	<b>\$ 243,198</b>	<b>\$</b>
3775 Operating Transfer Out		(100,000)	(100,000)	
8954 Operating Transfers In	1,336,605			
<b>Change in Net Assets</b>	<b>\$ 469,922</b>	<b>\$ 535,136</b>	<b>\$ 143,198</b>	<b>\$</b>
Net Assets - Beginning Balance	(810,956)	(341,035)	194,101	
Net Assets - Ending Balance	<b>\$ (341,035)</b>	<b>\$ 194,101</b>	<b>\$ 337,299</b>	<b>\$</b>