

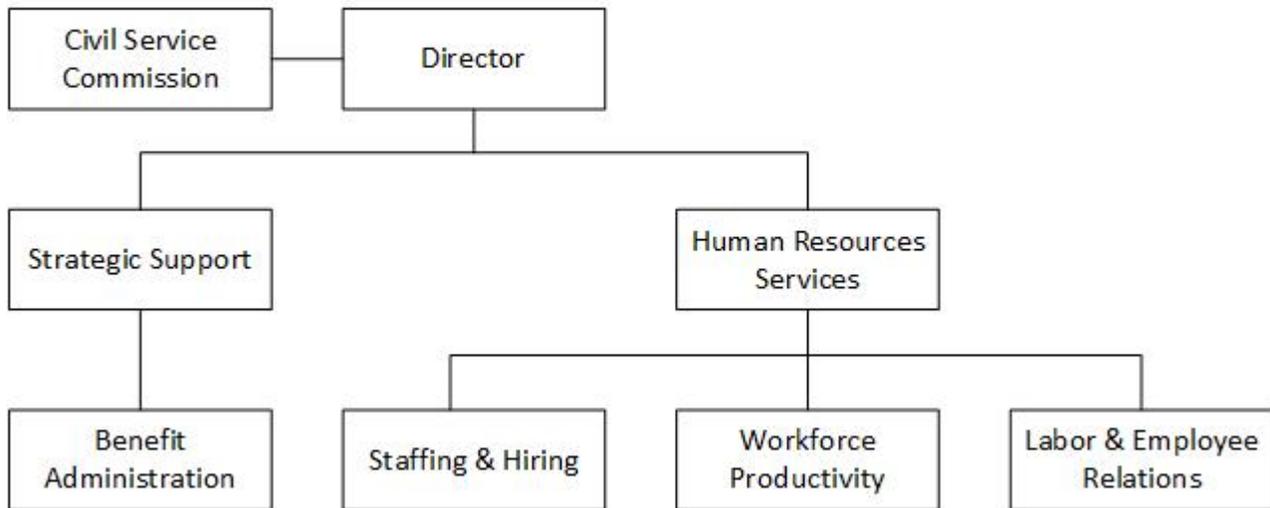
Human Resources

HUMAN RESOURCES DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2017-18					
ADMINISTERED BY:		HUMAN RESOURCES DIRECTOR			
Appropriations	FY 2015-16 Actuals	FY 2016-17 Est / Actual	FY 2017-18 Proposed Budget	FY 2017-18 Final Budget	YOY % Change
GENERAL FUND					
Employee Benefits Admin/Overhead	462,598	-178,614			
Human Resource Services Admin/Overhead	676,999	1,484,139			
Labor & Employee Relations	115,179	376,191	570,595	643,369	
Staffing & Hiring	947,063	1,250,254	1,233,413	1,374,975	
Workforce Productivity	814,825	1,536,817	2,990,366	3,138,585	
10500 Human Resource Services	3,016,664	4,468,787	4,794,374	5,156,929	15.40%
INTERNAL SERVICE FUNDS					
Employee Benefits Admin/Overhead	738,688	945,622			
Human Resource & Benefit Administration	11,008,004	7,417,047	7,025,512	7,246,553	
02150 Employee Benefits - Fund 250/150	11,746,692	8,362,669	7,025,512	7,246,553	-13.35%
02850 Dental & Vision Insurance - Fund 270/850	4,400,764	4,227,574	4,587,260	4,605,785	8.95%
06220 State Unempl Insurance - Fund 270/500	290,825	218,614	314,696	314,696	43.95%
09810 Workers Comp Insurance - Fund 270/810	4,577,019	4,480,417	3,986,706	3,786,706	-15.48%
TOTAL INTERNAL SERVICE FUNDS	21,015,300	17,289,274	15,914,174	15,953,740	-7.72%
TOTAL ALL FUNDS	24,031,964	21,758,061	20,708,548	21,110,669	-2.98%
FUNDED POSITIONS					
100-10500 Human Resource Services	23	28	28	28	
250-02150 Employee Benefits	15	21	22	23	
TOTAL FUNDED POSITIONS	38	49	50	51	4.08%
TOTAL ALLOCATED POSITIONS	38	50	50	51	2.00%

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, workforce productivity, and labor and employee relations support for Placer County and its employees.

FY 2017-18 Highlights: The primary initiative for FY 2017-18 will be the continued development and implementation of the Human Resource’s Strategic Plan with an overarching goal of creating a full-service human resources department focusing on process improvements; technological enhancements; fostering a continuous learning environment; attracting, developing and retaining a qualified workforce; and maintaining positive employee and labor relationships. The countywide wellness program will be expanded 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 recent Training Needs Assessment to increase training and career development opportunities. Increased use of social media, active participation in job fairs, and roll-out of the student intern program will also be a hallmark for the coming fiscal year.

Proposed Budget Major Adjustment(s):

- Increase in Professional Services of \$266,805 for investigative services, learning and development, pre-employment physicals, and recruitment services.
- Increase in Salaries and Benefits of \$197,214 related to the reclassification of an administrative technician to a personnel analyst.

Final Budget Major Adjustment(s):

- None.

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 400 eligible lists while maintaining nearly 300, conducting approximately 30 classification studies, and monitoring 75 positions working out-of-class.

Program Cost: \$1,374,975

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. Promote employee engagement activities to build an effective workforce, and enhance learning and development efforts that create career development opportunities.

Program Attributes: 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. Expanded curricula to provide career development are also anticipated in the coming fiscal year.

Program Cost: \$3,138,585

Labor and Employee Relations – Manage collective bargaining activities including contract negotiations with the County's bargaining units. 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 with the County's largest represented employee group, 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: \$643,369

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 2017-18 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 Employee Paid Sick Leave of \$1,462,554 for pending and known retirements.

Final Budget Major Adjustment(s):

- None.

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 2500 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: \$7,246,553

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.

Proposed Budget Major Adjustment(s):

- None.

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.

Proposed Budget Major Adjustment(s):

- None.

Final Budget Major Adjustment(s):

- None.

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.

Proposed Budget Major Adjustment(s):

- Increase in Other Charges of \$300,000 for Judgments and Damages expenditures.

Final Budget Major Adjustment(s):

- None.

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 19,908	\$ 9,926	\$ 10,200	\$ 332
8527 Transfer In A-87 Costs	2,429,964	3,486,357	3,957,743	3,957,743
Total Charges for Services	\$ 2,449,872	\$ 3,496,283	\$ 3,967,943	\$ 3,958,075
Total Revenue	\$ 2,449,872	\$ 3,496,283	\$ 3,967,943	\$ 3,958,075
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 137,486	\$	\$	\$
1002 Salaries and Wages	1,844,732	2,224,022	2,406,909	2,424,170
1003 Extra Help	13,466	6,904		
1005 Overtime & Call Back	1,860	2,717		
1010 Cafeteria Plans (Non-PERS)	54,631	65,154	73,563	72,241
1018 Taxable Meal Reimbursements	(12)		500	499
1300 P.E.R.S.	526,615	629,778	712,523	718,691
1301 F.I.C.A.	138,097	162,699	177,219	178,485
1303 Other Postemployment Benefits (OPEB)	127,595	146,329	155,125	155,124
1310 Employee Group Ins	285,798	373,100	395,541	384,704
1315 Workers Comp Insurance	15,182	18,873	40,962	51,197
1320 Retired Employee Grp Ins	138,419	157,460	173,457	173,457
1325 401 (k) Employer Match	14,748	15,748	20,835	21,585
Total Salaries & Benefits	\$ 3,298,617	\$ 3,802,784	\$ 4,156,634	\$ 4,180,153
Services & Supplies				
2051 Communication Services - Telephone	\$ 36,922	\$ 45,852	\$ 41,100	\$ 41,100
2052 Communication Services - Mobile Devices	2,609	3,119	3,517	3,517
2068 Food	883	534	1,900	1,900
2140 Gen Liability Ins	18,874	6,129	6,323	6,323
2255 Jury Fees		(20)		
2291 Maintenance - Computer Equip	1,833	1,198	2,000	2,000
2292 Maintenance - Software		3,249		
2310 Employee Benefits Systems	34,942	41,458	43,677	43,677
2404 Maintenance Services	(3,946)	74,396	54,448	54,448
2406 Maintenance - Janitorial		32,209	34,644	34,644
2415 Campus Services-PCGC		6,970	8,401	8,401
2439 Membership/Dues	3,883	13,114	11,674	11,674
2481 PC Acquisition	3,129	21,966	26,501	26,500
2511 Printing	15,733	32,038	31,711	31,711
2522 Other Supplies	498	40,798	2,000	2,000
2523 Office Supplies & Exp	6,350	9,259	13,000	13,000
2524 Postage	2,368	4,321	6,507	6,507
2540 Court Reporting		3		
2550 Administration	57			
2554 Commissioner's Fees	7,600	10,500	11,000	11,000
2555 Prof/Spec Svcs - Purchased	248,745	298,151	657,501	657,499
2556 Prof/Spec Svcs - County	953		971	971
2568 MIS - Services	73,120	122,684	120,079	120,079
2570 Media / Video Services	450	2,033	2,000	2,000
2701 Publications & Legal Notices	741			
2709 Countywide System Charges	14,385	15,354	15,879	15,879
2822 Advertising	2,046	18,574	8,000	8,000
2838 Special Dept Expense-1099 Reportable	392	1,303		
2840 Special Dept Expense	8,615	42,409	94,374	94,374
2842 Tuition Reimbursement		18,455	25,000	25,000
2844 Training	11,594	103,014	185,247	185,247
2860 Library Materials		24	2,500	2,500
2931 Travel & Transportation	812	1,149	4,700	4,700
2932 Mileage	4,848	6,135	8,411	8,411
2933 Lodging	1,844	6,208	7,949	7,949
2941 County Vehicle Mileage	502	1,896	1,201	1,201
2964 Meals/Food Purchases	972	1,050	3,452	3,452

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2017-18

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2965 Utilities		37,738	40,436	40,436
Total Services & Supplies	\$ 501,754	\$ 1,023,270	\$ 1,476,103	\$ 1,476,100
Capital Assets				
4451 Equipment	\$	\$ 10,967	\$	\$ 26,263
Total Capital Assets	\$	\$ 10,967	\$	\$ 26,263
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 50,573	\$ 79	\$	\$
5406 I/T-OUT Maintenance - Janitorial	12,142			
5556 I/T-OUT Professional Services	27,517	69,236	29,918	29,918
5965 I/T-OUT Utilities	23,613			
Total Intrafund Transfers Out	\$ 113,845	\$ 69,315	\$ 29,918	\$ 29,918
Intrafund Transfers In				
5002 I/T-IN County General Fund	\$ (897,549)	\$ (437,548)	\$ (868,281)	\$ (555,505)
Total Intrafund Transfers In	\$ (897,549)	\$ (437,548)	\$ (868,281)	\$ (555,505)
Total Expenditures / Appropriations	\$ 3,016,667	\$ 4,468,788	\$ 4,794,374	\$ 5,156,929
Net Cost	\$ 566,795	\$ 972,505	\$ 826,431	\$ 1,198,854

County of Placer
Operation of Internal Service Fund
Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8248 Personnel Services	3,690,980	5,770,946	5,042,024	5,042,024
8295 FSA Reimbursement	230,042	267,624	237,893	237,893
8764 Miscellaneous Revenues		90		
8798 Contrib. Retiree Health Reimb Program	2,458,103	1,842,725	1,507,554	1,507,554
Total Operating Revenues	\$ 6,379,125	\$ 7,881,385	\$ 6,787,471	\$ 6,787,471
Operating Expenses				
1001 Employee Paid Sick Leave	6,075,839	2,280,367	1,507,554	1,694,140
1002 Salaries and Wages	1,029,664	1,491,886	1,729,919	1,756,563
1004 Accr Compensated Leave	93,695	99,992		
1005 Overtime & Call Back	2,987	898		
1010 Cafeteria Plans (Non-PERS)	38,310	49,712	56,706	56,706
1300 P.E.R.S.	490,980	668,422	808,874	817,037
1301 F.I.C.A.	77,070	110,059	131,575	133,594
1303 Other Postemployment Benefits (OPEB)	81,866	105,970	117,969	117,969
1308 PERS Pension Expense	(60,830)	20,851		
1309 OPEB Expense	(430,912)	(145,053)		
1310 Employee Group Ins	222,654	326,889	392,617	388,166
1315 Workers Comp Insurance	2,323	9,557	4,316	6,396
1320 Retired Employee Grp Ins	174,296	187,718		
1321 Retiree Dental Insurance	932,902	945,700	987,396	987,396
1325 401 (k) Employer Match	9,300	13,448	16,415	16,415
2051 Communication Services - Telephone	11,985	14,045	9,840	9,840
2052 Communication Services - Mobile Devices	1,385	2,107	3,587	3,587
2140 Gen Liability Ins	16,036	12,826	23,642	23,642
2291 Maintenance - Computer Equip	1,152	962	1,200	1,200
2292 Maintenance - Software		440	53,315	53,315
2310 Employee Benefits Systems		2,901	55,061	55,061
2404 Maintenance Services	27,179	39,719	25,040	25,040
2406 Maintenance - Janitorial	8,096	14,460	10,904	10,904
2431 Professional Dues	250	725	1,500	1,500
2439 Membership/Dues	1,369	50	3,650	3,650
2481 PC Acquisition	2,814	5,718	16,700	16,700
2511 Printing	9,599	11,308	14,000	14,000
2522 Other Supplies	799	14,027	1,500	1,500
2523 Office Supplies & Exp	4,537	6,564	8,000	8,000
2524 Postage	7,637	7,494	8,019	8,019
2543 Investigators			4,000	4,000
2555 Prof/Spec Svcs - Purchased	197,478	171,192	267,184	267,184
2556 Prof/Spec Svcs - County	18,849	26,680	20,255	20,255
2568 MIS - Services	86,762	90,602	77,438	77,438
2570 Media / Video Services	45	135	500	500
2701 Publications & Legal Notices		192		
2709 Countywide System Charges	15,130	19,241	32,692	32,692
2838 Special Dept Expense-1099 Reportable	151	35		
2840 Special Dept Expense	133,143	143,067	48,817	48,817
2844 Training	2,457	5,016	22,947	22,947
2866 FSA Expenses	244,315	236,027	237,893	237,893
2868 FSA Admin Fee	5,752	5,424	4,500	4,500
2931 Travel & Transportation	133	1,220	2,800	2,800
2932 Mileage	1,290	1,141	4,010	4,010
2933 Lodging	766	1,996	8,500	8,500
2941 County Vehicle Mileage	118	432	3,357	3,357
2964 Meals/Food Purchases	477	321	2,064	2,064
2965 Utilities	13,588	23,456	17,528	17,528
2966 Drug & Alcohol Testing		124	200	200
Total Operating Expenses	\$ 9,553,436	\$ 7,026,063	\$ 6,743,984	\$ 6,965,025
Operating Income (Loss)	\$ (3,174,311)	\$ 855,322	\$ 43,487	\$ (177,554)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs			(281,528)	(281,528)
6950 Interest	2,736	37,287	20,000	20,000
6970 Investment Income	1,113	(24,079)		
8769 R&R Clearing - Insurance Premiums	964	4,776	1,000	1,000

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
8779 Contributions from General Fund	400,000		54,083	54,083
8780 Contributions from Other Funds	56,101	220,535	237,841	237,841
Total Non-Operating Revenue (Expenses)	\$ 460,914	\$ 238,519	\$ 31,396	\$ 31,396
Income Before Capital Contributions and Transfers	\$ (2,713,397)	\$ 1,093,841	\$ 74,883	\$ (146,158)
3775 Operating Transfer Out	(2,193,256)	(1,336,605)		
8954 Operating Transfers In	3,600,000			
Change in Net Assets	\$ (1,306,653)	\$ (242,764)	\$ 74,883	\$ (146,158)
Net Assets - Beginning Balance		(1,306,653)	1,538,816	1,538,816
Net Assets - Ending Balance	\$ (1,306,653)	\$ 1,538,816	\$ 1,613,699	\$ 1,392,658

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8764 Miscellaneous Revenues		15		
8784 Contrib Dental Ins Prem-COBRA	28,753	16,874	45,640	17,043
8785 Contrib Dental Insurance Premium	2,832,440	2,714,303	2,796,542	2,796,542
8786 Contrib Vision Insurance Premium	527,797	461,459	426,864	426,864
8787 Contrib Vision Insur Premium-COBRA	32,341	24,025	25,537	24,265
8788 Contrib Dental Ins Premium-Leave	1,411	864	4,000	1,000
8789 Contrib Vision Ins Premium-Leave	517	198	1,687	200
8797 Cont Dental Prem - Retirees	1,190,090	1,217,997	987,396	987,396
Total Operating Revenues	\$ 4,613,349	\$ 4,435,735	\$ 4,287,666	\$ 4,253,310
Operating Expenses				
2140 Gen Liability Ins	3,310		3,668	3,668
2310 Employee Benefits Systems				
2550 Administration	75,780	27,167	20,000	38,525
2555 Prof/Spec Svcs - Purchased	367,099	360,089	408,781	408,781
2556 Prof/Spec Svcs - County		8	500	500
2709 Countywide System Charges	9,835	10,262	12,544	12,544
3923 Employee Claims	3,926,040	3,790,198	4,115,554	4,115,554
Total Operating Expenses	\$ 4,382,064	\$ 4,187,724	\$ 4,561,047	\$ 4,579,572
Operating Income (Loss)	\$ 231,285	\$ 248,011	\$ (273,381)	\$ (326,262)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(18,701)	(39,850)	(26,213)	(26,213)
6950 Interest	5,547	8,607	6,793	6,793
6970 Investment Income	4,108	(7,351)		
Total Non-Operating Revenue (Expenses)	\$ (9,046)	\$ (38,594)	\$ (19,420)	\$ (19,420)
Income Before Capital Contributions and Transfers	\$ 222,239	\$ 209,417	\$ (292,801)	\$ (345,682)
Change in Net Assets	\$ 222,239	\$ 209,417	\$ (292,801)	\$ (345,682)
Net Assets - Beginning Balance	400,599	622,837	832,254	832,254
Net Assets - Ending Balance	\$ 622,837	\$ 832,254	\$ 539,453	\$ 486,572

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8794 Employer Share - State Unemployment Ins	380,913		107,652	107,652
Total Operating Revenues	\$ 380,913	\$	\$ 107,652	\$ 107,652
Operating Expenses				
2140 Gen Liability Ins			242	242
2310 Employee Benefits Systems				
2550 Administration	3,863	6,990	10,000	10,000
2555 Prof/Spec Svcs - Purchased	1,643	1,643	1,700	1,700
2556 Prof/Spec Svcs - County			4,000	4,000
2709 Countywide System Charges		753	829	829
3923 Employee Claims	307,196	212,948	300,000	300,000
Total Operating Expenses	\$ 312,702	\$ 222,334	\$ 316,771	\$ 316,771
Operating Income (Loss)	\$ 68,211	\$ (222,334)	\$ (209,119)	\$ (209,119)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(22,640)	3,720	2,075	2,075
3935 Contingencies-Judgement and Damages	44,517			
6950 Interest	6,825	5,781	3,250	3,250
6970 Investment Income	3,642	(5,515)		
Total Non-Operating Revenue (Expenses)	\$ 32,344	\$ 3,986	\$ 5,325	\$ 5,325
Income Before Capital Contributions and Transfers	\$ 100,555	\$ (218,348)	\$ (203,794)	\$ (203,794)
Change in Net Assets	\$ 100,555	\$ (218,348)	\$ (203,794)	\$ (203,794)
Net Assets - Beginning Balance	373,326	473,881	255,534	255,534
Net Assets - Ending Balance	\$ 473,881	\$ 255,534	\$ 51,740	\$ 51,740

County of Placer
Operation of Internal Service Fund
Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8215 Administrative Support Services	168,808			
8761 Insurance Refunds	343,862	629,162	200,000	200,000
Total Operating Revenues	\$ 512,670	\$ 629,162	\$ 200,000	\$ 200,000
Operating Expenses				
1001 Employee Paid Sick Leave	15,468	(147,281)		
1002 Salaries and Wages	918,780			
1004 Accr Compensated Leave	440	(94,607)		
1010 Cafeteria Plans (Non-PERS)	24,206			
1300 P.E.R.S.	279,114			
1301 F.I.C.A.	68,168			
1303 Other Postemployment Benefits (OPEB)	56,126			
1308 PERS Pension Expense	(73,820)	10,409		
1309 OPEB Expense	(65,536)	172,365		
1310 Employee Group Ins	181,332			
1315 Workers Comp Insurance	16,138			
1320 Retired Employee Grp Ins	18,166			
1325 401 (k) Employer Match	7,562			
2051 Communication Services - Telephone	7,014		2,880	2,880
2052 Communication Services - Mobile Devices	3,600			
2130 Insurance	2,060,232	997,497	1,224,000	1,224,000
2140 Gen Liability Ins	6,504			
2310 Employee Benefits Systems	13,842			
2404 Maintenance Services	26,330		9,150	9,150
2406 Maintenance - Janitorial	8,356		3,985	3,985
2439 Membership/Dues	1,900			
2511 Printing	304			
2523 Office Supplies & Exp	4,078			
2524 Postage	2,548		1,053	1,053
2548 Claims Administration	568,634	291,027	295,000	295,000
2550 Administration		1,785,618	426,888	426,888
2555 Prof/Spec Svcs - Purchased	4,500			
2556 Prof/Spec Svcs - County	21,028			
2568 MIS - Services	40,556			
2701 Publications & Legal Notices	5,128			
2709 Countywide System Charges	19,344		13,047	13,047
2838 Special Dept Expense-1099 Reportable	36			
2844 Training	4,710			
2931 Travel & Transportation	1,056			
2932 Mileage	162			
2933 Lodging	5,764			
2941 County Vehicle Mileage	11,770			
2964 Meals/Food Purchases	220			
2965 Utilities	15,362		6,405	6,405
2966 Drug & Alcohol Testing	(138)			
3925 Judgments and Damages	4,727,420	1,366,274	1,800,000	1,600,000
3932 Non-Tort Litigation	51,142			
Total Operating Expenses	\$ 9,057,546	\$ 4,381,302	\$ 3,782,408	\$ 3,582,408
Operating Income (Loss)	\$ (8,544,876)	\$ (3,752,140)	\$ (3,582,408)	\$ (3,382,408)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(96,498)	(99,116)	(104,298)	(104,298)
6950 Interest	208,738	115,407	107,387	107,387
6970 Investment Income	94,908	(111,515)		
8795 Employer Share - Workmans Comp Ins	5,969,706	2,980,681	3,302,709	4,014,455
Total Non-Operating Revenue (Expenses)	\$ 6,176,854	\$ 2,885,457	\$ 3,305,798	\$ 4,017,544
Income Before Capital Contributions and Transfers	\$ (2,368,022)	\$ (866,683)	\$ (276,610)	\$ 635,136
3775 Operating Transfer Out			(100,000)	(100,000)
8954 Operating Transfers In		1,336,605		
Change in Net Assets	\$ (2,368,022)	\$ 469,922	\$ (376,610)	\$ 535,136

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2017-18

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

Operating Detail	2015-16 Actual	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	715,574	(810,956)	(341,035)	(341,035)
Net Assets - Ending Balance	\$ (810,956)	\$ (341,035)	\$ (717,645)	\$ 194,101