

Personnel

PERSONNEL DEPARTMENT APPROPRIATION SUMMARY Fiscal Year 2011-12					
ADMINISTERED BY:		PERSONNEL DIRECTOR			
Appropriations	FY 2010-11		FY 2011-12		
	Actual	Position Allocations	BOS Adopted Budget	Percent Change	Position Allocations
GENERAL FUND					
Personnel	\$ 2,564,929	25	\$ 2,642,981	3.0%	25
Employee Benefits	4,094,939	10	6,622,701	61.7%	10
Subtotal General Fund	\$ 6,659,868	35	\$ 9,265,682	39.1%	35
INTERNAL SERVICE FUNDS					
Unemployment Insurance** - Fund 270/500	\$ 731,926	0	\$ 967,926	32.2%	0
Dental & Vision Insurance** - Fund 270/850	\$ 3,743,625	0	\$ 3,952,800	5.6%	0
Retiree Sick Leave Benefit - Fund 270/860	\$ 2,060,886	0	\$ 700,000	-66.0%	0
Subtotal Internal Service Funds	\$ 6,536,437	0	\$ 5,620,726	-14.0%	0
TOTAL ALL FUNDS	\$ 13,196,305	35	\$ 14,886,408	12.8%	35

**Budget includes total operating expenses and fixed assets.

Mission Statement

As guided by the merit principles of the Civil Service System, the Personnel Department attracts, recruits, retains and supports a valued, quality workforce in order to provide exceptional services on behalf of Placer County to the public and our employees.

Budget Summary and Changes

The FY 2011-12 Proposed Budget for the Personnel Department includes funding for 31 full time employees (FTE's), a reduction of 14% since FY 2007-08.

Personnel

The Personnel budget provides funding for 21 FTE's. The Proposed Budget Net County Cost is \$108,731 (4%) lower than the prior year primarily due to un-funding one vacant personnel analyst II position and other salary and benefit adjustments to true up funding in the personnel analyst series to actual allocations.

Employee Benefits

The Employee Benefits budget provides funding for 10 FTE's increasing funding for one accounting technician to full time from half time. The Proposed Budget Net County Cost is 14% lower than the prior year largely due to a decreased estimate for Retiree Health as a result of the change from 90/10 to 80/20 cost sharing. In addition, estimates for Retiree Paid Health (RPH) and OPEB advance funding are reduced (RPH \$250k reduction; OPEB \$500k reduction). Charges to departments are reduced by \$688,775.

Nancy Nittler, Director

Personnel

Dental and Vision Insurance

Dental and Vision expenditures are approximately the same as the prior year; revenues are increased slightly due to a change in charging methodology from two tiers to three tiers. The increased revenues will allow for a small set-aside to rebuild dwindling reserves.

Unemployment Insurance

Unemployment insurance estimates are reduced from the prior year because the County has been able to minimize layoffs. Charges to departments are decreased from 0.65% of payroll to 0.375% of payroll. The budget will be funded in part using fund balance rollover (\$355,926).

Retiree Sick Leave Benefit

This fund was created to record and manage transactions related to the Retiree Sick Leave benefit. Management of this funding for the benefit has changed due to new information regarding taxability of the benefit. The fund was created in accordance with Auditor recommendations and GASB 16. Going forward the “pay as you go” portion of the Retiree Sick Leave benefit, previously charged to department budgets will be paid from this fund. The estimate for FY 2011-12 is \$700,000. As employees retire the liability accruing for the sick leave benefit will be calculated and paid in to this fund through charges to departments. The estimate for FY 2011-12 is \$1,005,000.

Department Comments

As departments continue to provide public services with fewer resources, the Personnel Department remains committed to supporting the Civil Service Commission and the County in the planning and effective use of our collective human resources. Over the next fiscal year, the Personnel Department will continue efforts to provide excellent customer service; help departments prepare and plan for retirement impacts, workforce planning and knowledge transfer; and assist in identifying and implementing the most effective organization of work. Despite vacancies within the Personnel Department, we continue to shift resources to adapt to changing and / or expanding areas such as providing support to labor relations and negotiations functions, providing temporary clerical staffing, implementing ACORN system changes including a system upgrade, and administering various benefit programs.

Final Budget Changes from the Proposed Budget

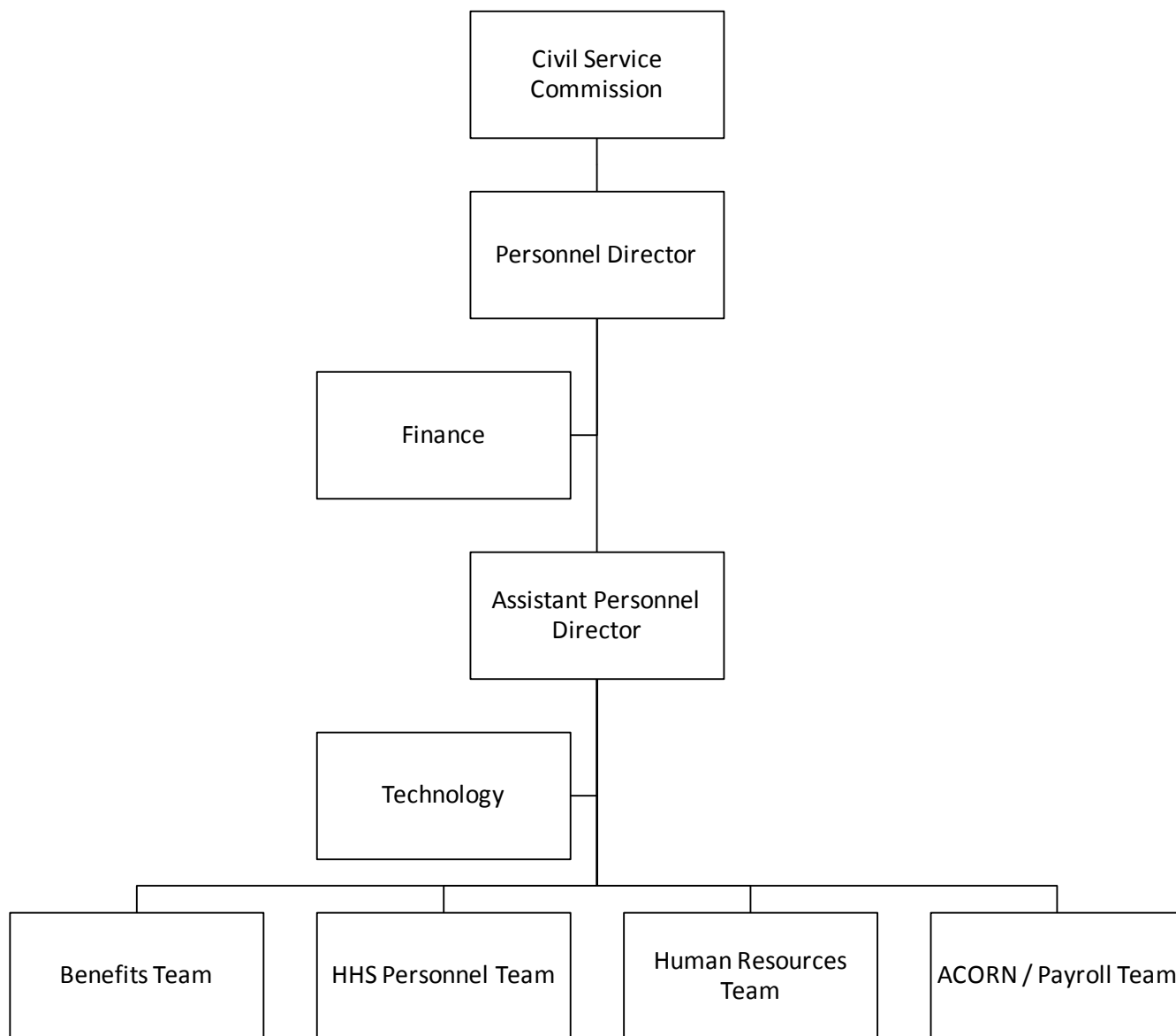
The Final Budget includes the following budget adjustment for the *Dental and Vision Insurance* Internal Service Fund:

- Funding is subtracted from the designation account, Designated for Contingencies (\$41,791)

The Final Budget includes the following budget adjustments for the *Unemployment Insurance* Internal Service Fund:

- Revenue is increased by \$300,000 for employer unemployment charges
- Funding is added to the designation account, Designated for Contingencies (\$103,669)

PERSONNEL DEPARTMENT



Personnel

Personnel 10500

Program Purpose: The Personnel Department's purpose is to provide dedicated services in the areas of recruitment, human resource services, benefits administration, payroll and labor relations support for Placer County and its employees.

Major Budget Adjustment Included in 2010-11

- One vacant senior administrative clerk was un-funded

Major Budget Adjustments Proposed for 2011-12

- Net County Cost reduced \$108,731 (4%)
- Removed funding for one personnel analyst II position
- Decreased funding for one shared senior personnel analyst position to one FTE as allocated and to offset reduction in budgeted revenue (\$55,683)

Employee Benefits 11480

Major Budget Adjustments Proposed for 2011-12

- Reduce \$1,000,000 to remove one-time OPEB contribution for new employees
- Reduce \$1,853,691 to remove one-time sick leave liability set aside
- Reduce charges to departments by \$688,775 from health insurance savings offset by increased retiree health insurance reimbursements

Unemployment (Internal Service Fund) 06220

Program Purpose: To fund and administer Placer County's self-insured Unemployment Insurance Program.

Major Budget Adjustment Included in 2010-11

- Claims estimates were increased \$300,000 due to anticipated position reductions

Major Budget Adjustments Proposed for 2011-12

- Reduced \$500,000 in ongoing funds for lower anticipated claim costs
- Increased \$200,000 one-time funds as contingency for state impacts
- Reduced charges to departments \$400,000

Dental & Vision (Internal Service Fund) 02850

Program Purpose: To provide a funding source for Placer County's self-insured Dental and Vision Insurance Program in which other local public agencies also participate.

Major Budget Adjustment Proposed for 2011-12

- Revenues increased due to change in charging methodology from two tiers to three tiers (\$162,842)

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Retiree Sick Leave Benefit (Internal Service Fund) 02860

Program Purpose: This fund was created to record and manage transactions related to the Retiree Sick Leave benefit. As employees retire the liability accruing for the sick leave benefit will be calculated and paid into this fund through charges to departments.

POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2011-12 Positions	2011-12 Salary
PERSONNEL		
Personnel		
Personnel Analyst II	-1	¹ \$ (96,705)
Personnel Total	-1	\$ (96,705)

Notes

¹ Vacated in FY 2010-11

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Personnel - 10500**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$	\$	232	\$
Total Intergovernmental Revenue	\$	\$	232	\$
Charges for Services				
8248 Personnel Services	\$	\$ 55,431	\$ 54,687	\$ 51,726
Total Charges for Services	\$	\$ 55,431	\$ 54,687	\$ 51,726
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$	\$	5,321	\$
Total Miscellaneous Revenues	\$	\$	5,321	\$
Total Revenue	\$	\$ 55,431	\$ 60,240	\$ 51,726
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	173	\$ 29,676	\$ 1,250
1002 Salaries and Wages		1,677,968	1,655,357	1,671,390
1003 Extra Help		196	6,655	
1005 Overtime & Call Back		544		2,500
1011 Salary Savings				(30,652)
1018 Taxable Meal Reimbursements		107	35	
1099 Salaries & Wages Undistributed			(35)	
1300 P.E.R.S.		363,965	369,641	435,255
1301 F.I.C.A.		130,538	121,611	124,243
1303 Other - Post Employment Benefits		175,654	166,850	137,471
1310 Employee Group Ins		263,107	247,206	251,829
1315 Workers Comp Insurance		6,377		1,839
1325 401 (k) Employer Match		11,420	11,732	15,750
Total Salaries & Benefits	\$	2,630,049	\$ 2,608,728	\$ 2,610,875
Services & Supplies				
2051 Communications - Telephone	\$	33,612	\$ 32,880	\$ 37,857
2052 Mobile Communication Devices		1,533	1,541	1,200
2068 Food		136	1,057	
2290 Maintenance - Equipment				2,487
2291 Maintenance - Computer Equip		1,097	1,709	
2439 Membership/Dues		2,349	3,930	2,500
2481 PC Acquisition			2,341	2,212
2511 Printing		6,829	6,459	14,000
2522 Other Supplies		48	21	5,000
2523 Office Supplies & Exp		9,957	9,580	12,000
2524 Postage		990	334	15,000
2554 Commissioner's Fees		6,500	8,600	10,000
2555 Prof/Spec Svcs - Purchased		27,756	41,467	39,000
2556 Prof/Spec Svcs - County		(73,770)	2,022	4,809
2701 Publications & Legal Notices		205		3,928
2709 Countywide System Charges		3,795	2,096	2,104
2727 Rents & Leases - Bldgs & Impr				
2838 Special Dept Expense-1099 Reportable		1,378	2,545	
2840 Special Dept Expense		4,091	2,306	1,000
2844 Training		5,172	10,764	4,500
2931 Travel & Transportation		1,822	1,646	4,580
2932 Mileage		1,558	2,223	4,500
2933 Lodging		1,780	1,889	
2941 County Vehicle Mileage		860	582	
2964 Meals/Food Purchases		756	266	2,750
Total Services & Supplies	\$	38,454	\$ 136,258	\$ 169,427
Intrafund Transfers Out				
5291 I/T Maintenance - Computer Equipment	\$		\$	\$ 3,200
5404 I/T Maintenance - Services		75,945	56,818	57,144
5405 I/T Maintenance - Bldgs & Improvements		2,368		3,682
5552 I/T - MIS Services		96,518	95,873	99,384
5727 I/T-Rents/Leases		(15,512)		

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Personnel - 10500**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
5880 I/T-Public Safety Svcs		430		
5965 I/T Utilities	28,259	31,804	29,000	29,000
Total Intrafund Transfers Out	\$ 187,578	\$ 184,925	\$ 192,410	\$ 192,410
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (233,756)	\$ (364,982)	\$ (329,731)	\$ (329,731)
Total Intrafund Transfers In	\$ (233,756)	\$ (364,982)	\$ (329,731)	\$ (329,731)
Total Expenditures / Appropriations	\$ 2,622,325	\$ 2,564,929	\$ 2,642,981	\$ 2,642,981
Net Cost	\$ 2,566,894	\$ 2,504,689	\$ 2,591,255	\$ 2,591,255

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**
 Function **General**
 Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8248 Personnel Services	\$ 1,164,882	\$ 1,279,567	\$ 1,228,974	\$ 1,228,974
Total Charges for Services	\$ 1,164,882	\$ 1,279,567	\$ 1,228,974	\$ 1,228,974
Miscellaneous Revenues				
8761 Insurance Refunds	\$ 439,914		\$ 400,000	\$ 400,000
8764 Miscellaneous Revenues	29			
8769 R&R Clearing - Insurance Premiums	285	(670)		
Total Miscellaneous Revenues	\$ 440,228	\$ (670)	\$ 400,000	\$ 400,000
Total Revenue	\$ 1,605,110	\$ 1,278,897	\$ 1,628,974	\$ 1,628,974
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 4,071	\$ 330,277	\$ 750,000	\$ 750,000
1002 Salaries and Wages	689,351	726,575	764,425	764,425
1003 Extra Help	48			
1005 Overtime & Call Back	142	571		
1011 Salary Savings			(12,884)	(12,884)
1018 Taxable Meal Reimbursements	56			
1300 P.E.R.S.	151,810	162,799	195,261	195,261
1301 F.I.C.A.	55,216	54,873	58,479	58,479
1303 Other - Post Employment Benefits	73,581	541,363	1,562,485	1,562,485
1310 Employee Group Ins	107,499	113,233	115,422	115,422
1315 Workers Comp Insurance	2,859		765	765
1320 Retired Employee Grp Ins	9,703,890	9,427,526	10,797,268	10,797,268
1321 Retiree Dental Insurance	444,818	517,960	539,304	539,304
1325 401 (k) Employer Match	5,018	5,576	5,625	5,625
Total Salaries & Benefits	\$ 11,238,359	\$ 11,880,753	\$ 14,776,150	\$ 14,776,150
Services & Supplies				
2051 Communications - Telephone	\$ 10,780	\$ 10,337	\$ 12,000	\$ 12,000
2130 Insurance	(229,958)			
2291 Maintenance - Computer Equip		618		
2431 Professional Dues	250	310		
2439 Membership/Dues	2,000	2,415	2,300	2,300
2481 PC Acquisition	1,392	4,683	5,000	5,000
2511 Printing	11,927	8,195	10,000	10,000
2522 Other Supplies	292	21	1,500	1,500
2523 Office Supplies & Exp	6,060	5,786	6,000	6,000
2524 Postage	8,286	5,296	7,680	7,680
2555 Prof/Spec Svcs - Purchased	166,251	135,009	158,161	158,161
2556 Prof/Spec Svcs - County	307,322	247,257	316,946	316,946
2701 Publications & Legal Notices		345		
2709 Countywide System Charges	2,929	1,425	1,406	1,406
2838 Special Dept Expense-1099 Reportable	3,306	583		
2840 Special Dept Expense	285,282	159,675	432,358	432,358
2844 Training	3,354	1,555	2,800	2,800
2931 Travel & Transportation	1,260	273	3,500	3,500
2932 Mileage	212	403	1,500	1,500
2933 Lodging	660			
2941 County Vehicle Mileage	418	301		
2964 Meals/Food Purchases	228	228	200	200
Total Services & Supplies	\$ 582,703	\$ 584,715	\$ 961,351	\$ 961,351
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 22,422	\$ 48,483		\$ 39,883
5405 I/T Maintenance - Bldgs & Improvements			39,883	39,883
5552 I/T - MIS Services	33,763	32,782	33,362	33,362
5556 I/T - Professional Services	196,180	262,950	265,382	265,382
5727 I/T-Rents/Leases	15,512			
Total Intrafund Transfers Out	\$ 267,877	\$ 344,215	\$ 338,627	\$ 338,627

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Employee Benefits - 11480**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Intrafund Transfers In				
5002 I/T - County General Fund	\$ (4,450,540)	\$ (4,643,187)	\$ (4,709,043)	\$ (4,709,043)
5004 I/T - Road Fund	(545,861)	(603,041)	(635,801)	(635,801)
5008 I/T - County Office Bldg Fund	(61,369)	(71,669)	(78,994)	(78,994)
5009 I/T - County Library Fund	(200,903)	(216,240)	(210,719)	(210,719)
5011 I/T - Public Safety Fund	(3,271,131)	(3,171,961)	(3,772,673)	(3,772,673)
5015 I/T - PC Housing Authority Fund	(7,793)	(8,646)	(13,400)	(13,400)
5017 I/T - IHSS Public Authority			(32,797)	(32,797)
Total Intrafund Transfers In	\$ (8,537,597)	\$ (8,714,744)	\$ (9,453,427)	\$ (9,453,427)
Total Expenditures / Appropriations	\$ 3,551,342	\$ 4,094,939	\$ 6,622,701	\$ 6,622,701
Net Cost	\$ 1,946,232	\$ 2,816,042	\$ 4,993,727	\$ 4,993,727

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8794 Employer Share - State Unemployment Ins			600,000	900,000
Total Operating Revenues	\$	\$	\$ 600,000	\$ 900,000
Operating Expenses				
2524 Postage		2		
2550 Administration	54,037	55,783	52,852	52,852
2555 Prof/Spec Svcs - Purchased	1,994	1,783	2,500	2,500
2709 Countywide System Charges	127	173	169	169
3551 Transfer Out A-87 Costs			12,405	12,405
3923 Employee Claims	585,190	525,177	900,000	900,000
Total Operating Expenses	\$ 641,348	\$ 582,918	\$ 967,926	\$ 967,926
Operating Income (Loss)	\$ (641,348)	\$ (582,918)	\$ (367,926)	\$ (67,926)
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(3,311)			
3935 Contingencies-Judgement and Damages	(103,307)	(149,008)		
6950 Interest	12,230	14,146	12,000	12,000
8794 Employer Share - State Unemployment Ins	864,262	592,257		
Total Non-Operating Revenue (Expenses)	\$ 769,874	\$ 457,395	\$ 12,000	\$ 12,000
Income Before Capital Contributions and Transfers	\$ 128,526	\$ (125,523)	\$ (355,926)	\$ (55,926)
Change in Net Assets	\$ 128,526	\$ (125,523)	\$ (355,926)	\$ (55,926)
Net Assets - Beginning Balance	293,093	421,618	296,095	296,095
Net Assets - Ending Balance	\$ 421,618	\$ 296,095	\$ (59,831)	\$ 240,169

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

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

Operating Detail	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8784 Contrib Dental Ins Prem-COBRA	16,861	18,182	41,784	41,784
8785 Contrib Dental Insurance Premium	2,245,735	2,352,204	2,612,059	2,612,059
8786 Contrib Vision Insurance Premium	584,037	564,658	589,694	589,694
8787 Contrib Vision Insur Premium-COBRA	30,679	29,965	29,539	29,539
8788 Contrib Dental Ins Premium-Leave	9,380	6,405	4,505	4,505
8789 Contrib Vision Ins Premium-Leave	1,667	1,603	2,287	2,287
8797 Cont Dental Prem - Retirees	567,768	678,237	746,622	746,622
Total Operating Revenues	\$ 3,456,127	\$ 3,651,254	\$ 4,026,490	\$ 4,026,490
Operating Expenses				
2550 Administration	79,451	79,425	78,520	78,520
2555 Prof/Spec Svcs - Purchased	295,740	288,463	320,626	320,626
2709 Countywide System Charges	1,463	672	854	854
3551 Transfer Out A-87 Costs			51,344	51,344
3923 Employee Claims	3,378,344	3,326,650	3,501,456	3,501,456
Total Operating Expenses	\$ 3,754,998	\$ 3,695,210	\$ 3,952,800	\$ 3,952,800
Operating Income (Loss)	\$ (298,871)	\$ (43,956)	\$ 73,690	\$ 73,690
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(29,224)	(48,415)		
6950 Interest	10,167	5,608	14,000	14,000
8769 R&R Clearing - Insurance Premiums		42		
Total Non-Operating Revenue (Expenses)	\$ (19,057)	\$ (42,765)	\$ 14,000	\$ 14,000
Income Before Capital Contributions and Transfers	\$ (317,928)	\$ (86,721)	\$ 87,690	\$ 87,690
Change in Net Assets	\$ (317,928)	\$ (86,721)	\$ 87,690	\$ 87,690
Net Assets - Beginning Balance	639,157	321,227	234,507	234,507
Net Assets - Ending Balance	\$ 321,227	\$ 234,507	\$ 322,197	\$ 322,197

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

Fund	Self Insurance Fund - 270
Subfund	Retiree Sick Leave Benefit Fund - 860
Activity	Retiree Sick Leave Benefit - 2860

Operating Detail	2009-10 Actual	2010-11 Actual	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8779 Contributions from General Fund			663,300	663,300
8780 Contributions from Other Funds			341,700	341,700
8798 Contrib. Retiree Health Reimb Program		2,184,779		
Total Operating Revenues	\$	\$ 2,184,779	\$ 1,005,000	\$ 1,005,000
Operating Expenses				
1001 Employee Paid Sick Leave		2,060,886	700,000	700,000
Total Operating Expenses	\$	\$ 2,060,886	\$ 700,000	\$ 700,000
Operating Income (Loss)	\$	\$ 123,893	\$ 305,000	\$ 305,000
Non-Operating Revenue (Expenses)				
Total Non-Operating Revenue (Expenses)	\$	\$	\$	\$
Income Before Capital Contributions and Transfers	\$	\$ 123,893	\$ 305,000	\$ 305,000
Change in Net Assets	\$	\$ 123,893	\$ 305,000	\$ 305,000
Net Assets - Beginning Balance			123,893	123,893
Net Assets - Ending Balance	\$	\$ 123,893	\$ 428,893	\$ 428,893