



MEMORANDUM

RIVERSIDE COUNTY EXECUTIVE OFFICE

Larry Parrish
County Executive Officer

TO: Members, Board of Supervisors
FROM: Larry Parrish, CEO
RE: FY03-04 Internal Service Fees
DATE: January 29, 2003

Annually, in accordance with Board Policy B-4, internal service department managers, the Auditor-Controller, and the Executive Office evaluate existing and proposed charges for services. Internal fees include those from departments that administer true Internal Service Funds (ISFs), as well as those, such as Human Resources, that function much like ISFs.

Following this memo are department proposals for next year's rates. Mindful of State budget uncertainties, department heads were encouraged to hold rates at the FY 2002-03 levels. The few recommended increases are a result of increased usage, uncontrollable insurance costs, more employees, or departments requesting a greater level of service than in past years. The following is a summary of the rate changes, in millions of dollars, requested by service departments and recommended by this office:

ISF	FY02 Actual	FY03 Approved	FY04 Requested	FY04 Recommended	Recommended Increase
OASIS, RIFMIS & Payroll	8.3	12.2	12.2	12.2	0
Info Technology-CORNET	3.0	4.5	4.5	4.5	0
Human Resources	7.7	9.4	10.4	10.4	1.0
Workers Comp	15.1	21.7	33.0	21.7	0
Property Insurance	1.6	3.1	4.1	4.1	1.0
Liability Insurance	12.1	5.4	11.2	5.4	0
Med Malpractice	1.0	1.3	5.2	1.3	0
Records Mgmt	1.8	2.4	2.3	2.3	(.1)
Supply Shipping	.1	.2	.2	.2	0
TOTAL	50.7	60.2	83.1	62.1	1.9

ISF rates represent a large portion of departmental costs over which, in many cases, departmental users have little or no control. When rates rise too sharply, user departments typically respond by reducing spending in other areas (staffing and services) or requesting additional County funding to maintain levels of service.

As detailed in the Human Resources Director's well-articulated attachment, actuarial studies indicate that, in order to maintain recommended confidence levels, the insurance rates for workers compensation, medical malpractice, and liability should rise by \$21 million next year. These studies are based on past and anticipated claims and risks. In a more stable economic climate, I would endorse the Human Resources Director's recommendations to increase rates.

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My long-range intent is certainly to fortify these funds. However, these insurance funds all maintain substantial cash balances -- totaling \$107 million at the beginning of this fiscal year -- and collectively expend about \$31 million in a typical year. After careful evaluation, it has been determined that a cash balance of \$107 million, combined with an anticipated \$30 million to be generated from current rates, will provide sufficient funds to cover the estimated FY 2003/04 program expenses of \$44 million. Maintaining rates at the current level will lower confidence levels, but this can be revisited at any time. I therefore recommend that departments be charged the same rates for the workers' compensation, medical malpractice and liability insurance types as were approved last year at this time. In view of the significant budget uncertainties we face, this seems the prudent course. As the County is not self-insured for property, that \$1 million rate increase is recommended.

While most of the other rate proposals were unchanged from the current year, there are some refinements to the allocation of costs (primarily related to the use of technology, and not affecting the total costs) that will cause departments to pay either more or less than in prior years. Those most dramatically affected by this usage-based change in methodology will be the Regional Medical Center, the Assessor/Clerk/Recorder, and the Transportation and Land Management departments. Most of these functions can claim only partial reimbursement of these charges from outside funding agencies or through fees. Still, the new distribution methodology appears to be a fairer way to allocate costs, and is approved by the Auditor-Controller.

This year, internal service managers held meetings with their customers as part of the rate-setting process that takes place each winter. These meetings allowed users to better understand all of the costs that enter into rate calculations. It also gave those users an opportunity to provide feedback to the service departments. This practice is expected to continue in future years.

We cannot know precisely how the State's tight budget will affect our own financial situation. A general strategy of maintaining current ISF service levels and rates seems most prudent, and requires internal service departments to economize along with frontline departments. Approval of the motions below will provide internal service departments sufficient funding to maintain current services and staff.

It is, therefore, recommended that the Board of Supervisors:

- 1) Approve the general Human Resources charges and property insurance rates on the attached Form 11, and maintain the FY 2002/03 rates for workers' compensation, medical malpractice, general liability and auto liability insurances; and
- 2) Approve each of the other attached fee-related Forms 11.

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SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



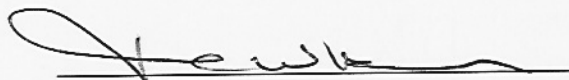
FROM: Human Resources Dept. SUBMITTAL DATE: January 22, 2003

SUBJECT: Human Resources General Fund Rate Methodology and Charge for
Fiscal Year 2003-04

RECOMMENDED MOTION: That the Board of Supervisors approve the Assistant County Executive Officer/Human Resources Director's recommendation as outlined in Attachment "A" for the FY 2003-04 Human Resources Charges, and authorize the continued use of the semi-annual adjustment of department charges based on positions filled, as outlined in Attachment "B".

BACKGROUND: The Human Resources budget is funded primarily through direct billing of each department for the services provided, supplemented by other revenue sources (insurance companies, administrative surcharges on premiums, etc.). This method provides a more direct relationship between the workload associated with Human Resources and funding sources. The proposed Human Resources Rate for Fiscal Year 2003-04 is recommended to remain unchanged from this year, with the exception that changed demographics (number of filled positions, department reorganizations, etc.) and department requests for added service levels have resulted in a reallocation of costs among departments.

(continued on page 2)


Ronald W. Komers
Asst. County Executive Officer/
Human Resources Director


FINANCIAL DATA:

CURRENT YEAR COST:	N/A	ANNUAL COST:	N/A
NET COUNTY COST:	\$-0-	IN CURRENT YEAR BUDGET:	NO
BUDGET ADJUSTMENT:	NO	FOR FY: 2003-2004	
SOURCE OF FUNDS:	Department Budgets		

C.E.O. RECOMMENDATION:

APPROVE


COUNTY EXECUTIVE OFFICER SIGNATURE

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, Auditor-Controller
BY  Deputy

Policy
 Policy
 Consent
 Consent

Department Recommendation:
Per Executive Office:

Prev. Agn. Ref.

Dist.

AGENDA NO.

3.32 c

The Human Resources Department has been direct billing for Human Resources services for the last five fiscal years. Previously Human Resources was a General-Funded department, supplemented by COWCAP charges and direct billing of departments. This arrangement did not utilize staff effectively and it did not benefit all departments equally. The current method in place allows for a weighted cost distribution that is based on our personnel assignments, infrastructure cost, services and supplies, and various sources of revenue received by Human Resources, as described in Attachment "B". At the same time, departments can obtain a higher level of service by requesting additional staff in HR, added directly to their department rate for the year. As an example, special recruiting programs were developed for the engineering departments and nursing, and staff to process timesheets and personnel transactions have been provided for some departments. Basically, existing methodology approved by the Board provides that each 100 regular employees are supported by one full-time HR position. Experience in Riverside County and other large employers suggest this "standard" of 1 HR employee per 100 employees is appropriate. Thus, the current 14,281 filled positions fund 154 HR positions, at an average \$725 per employee per year.

Departments are billed based on the number of filled positions, as well as growth in their filled positions, which is evaluated twice per year (July and December). If a department adds five or more filled positions, they are billed additional Human Resources costs for the remainder of the current fiscal year, based on an equivalent per employee charge. If departments experience reductions of five or more positions during the next fiscal year, their Human Resources costs will also be automatically adjusted downward, resulting in budget reductions for Human Resources as well. Authorization to continue this methodology ensures that Human Resources rates and staffing will be adjusted to reflect the changes experienced by other departments.

The major driver of workload and budget growth for Human Resources has been the increase in the number of County employees. For example, since last year's rate computation, the County added an additional 1,033 filled positions by July, 2002. Due to this 7.8% growth in filled positions, the Board approved increased appropriations for FY 02-03 in the amount of \$913,440. For the FY 03-04 proposed rates, we have held our revenue from HR Rates to \$10,354,156, the same total amount provided by the adjusted charge for this fiscal year (2002-03).

Major assignments for Human Resources for FY 2003-04 include negotiation of six (6) collective bargaining contracts covering over 13,000 County employees, as well as the contract for 7,000 IHSS workers. The County has agreed to contract re-openers with two major union groups, and will also expect to negotiate two new contracts, during the 2003-04 Fiscal Year. In addition, recruitment of new employees due to turnover and added position growth continues to place high demand on the department, with an average of 64 new employees hired each week during 2002.

It is important to note that, under the Board-adopted "corporate HR" governance model, HR also has major responsibility for investigating, arbitrating, and resolving claims of harassment, discrimination and other Employee Relations complaints. The trend nationwide over the past two years has been an increase in discrimination, harassment, and union complaints, and the County has experienced a similar trend. Since July of 2002 however, we have successfully reduced the number of active cases from 388 to 202 cases. It is also common during difficult economic times for the rate of such complaints to increase. As the Board is aware, the average California jury verdict for a discrimination case in 2001 was \$951,000; the average verdict for a harassment case was \$310,000; the average verdict for wrongful termination was \$909,000. Poorly documented and poorly defended cases could cost the County millions of dollars. If the Human Resources Department is not adequately staffed to handle these issues, the cases will fall upon the departments to defend, resulting in inconsistent handling and increased expense to the County.

Form 11-Human Resources Rate Change
January 22, 2003
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During the last year, several changes have also occurred which have an impact on Human Resources activities and charges. Some departments have requested a higher level of support from Human Resources and are funding additional Human Resources and payroll positions for this purpose. The Oasis Financials segment has been on line since July 1, 2002 and estimated costs for FY 2003-04 have been included in the HR rate as well. As of the fall of 2002, Human Resources has also taken over administration of the medical plans from CalPERS, which has created additional responsibilities related to both customer service calls and reconciliation of premiums. Like other departments, we are also experiencing increases in PERS retirement costs, IT charges, liability rates, and worker's compensation rates. Despite these significant increases in costs to HR, we are committed to no HR rate increase this year.

METHODOLOGY FOR HUMAN RESOURCES RATE

1. The Human Resources positions to be funded for the year are identified, budgeted at top step with a 26% factor for benefits costs.
2. A snapshot of filled positions for each DeptID is taken semiannually, in January and July, excluding HR positions. If a department's number of filled positions changes by five or more, their charges for the remainder of the current fiscal year are adjusted upward or downward accordingly, based on an equivalent per employee charge.
3. The HR positions are categorized by services provided and to whom:

INFRASTRUCTURE:

- Compensation/Classification
- Employee Relations
- Staff Development
- General
- Benefits, Records, and Accounting
- Administration
- OASIS Team

DEPARTMENTAL TEAMS:

- RCRMC Team
- CHA Team
- Social Services Team
- Sheriff Team
- Justice Team
- Admin/Fiscal Team
- Engineering Team
- Mental Health/Parks/Ag Team

4. The total cost for services and supply budget is calculated, and then reduced by offsetting revenue and cost applied income.
5. Schedules are then prepared by using the weighted factors per position
 - a. Team charges, allocated among all departments assigned to the team
 - b. Support of infrastructure, allocated among all departments
 - c. Special departmental requests, allocated only to requesting department(s)
 - d. Cost of supply/services, allocated among all departments

COUNTY OF RIVERSIDE
HUMAN RESOURCES RATES

FY 03-04 ATTACHMENT "A"

Fund/DeptID	NAME	BUDGET FY 02-03		Positions Filled on 7/15/02 HeadCount	Total Adjusted Cost 02_03	Budget in Account 525140 Proposed HR Rate FY 03_04			Rate Charge Per Person Proposed FY03_04	Amount Charged to Depts for Additional services	Type(s) of Additional Services Charged (1,2,3)
		Positions Filled	Total Cost			Proposed HR Rate FY 03_04	\$ Var from Adjusted 02_03 cost	% Var from Adjusted 02_03 cost			
		Additional services Legend: 1. Time & Labor Services 2. Recruiting Services 3. Employee Relations Services									
10000-1000100000	BOARD OF SUPERVISORS	42	26,289	43	26,289	28,959	2,670	10.16%	673		
10000-1000200000	ASSESSMENT APPEAL BRD	5	3,130	5	3,130	3,367	237	7.57%	673		
10000-1100100000	EXECUTIVE OFFICE	28	17,526	36	22,533	21,522	(1,011)	-4.49%	598		
10000-1200100000	ASSESSOR	223	222,638	236	235,617	242,883	7,266	3.08%	1029	84,724	3
10000-1200200000	REORDER	139	87,006	136	87,006	91,589	4,583	5.27%	673		
10000-1300100000	AUDITOR-CONTROLLER	77	48,197	84	52,579	56,570	3,991	7.59%	673		
10000-1400100000	TREASURY/TAX COLLECT	63	39,434	80	50,075	53,876	3,801	7.59%	673		
10000-1500100000	COUNTY COUNSEL	49	27,556	51	27,556	30,490	2,934	10.65%	598		
10000-1700100000	REGISTRAR OF VOTERS	28	17,526	31	17,526	20,877	3,351	19.12%	673		
10000-1930100000	EDWARD DEAN MUSEUM	2	1,252	2	1,252	1,347	95	7.55%	673		
10000-2100600000	GRAND JURY	1	562	1	562	597	35	6.31%	597		
10000-2200100000	DISTRICT ATTORNEY	416	233,942	445	250,250	266,034	15,784	6.31%	598		
10000-2300100000	DAFS DCSS	483	354,674	532	390,655	401,995	11,340	2.90%	756	84,724	3
10000-2400100000	PUBLIC DEFENDER	159	99,524	165	103,280	98,642	(4,637)	-4.49%	598		
10000-2500100000	SHERIFF ADMIN	12	5,060	30	12,228	13,490	1,262	10.32%	450		
10000-2500100000	SHERIFF ADMIN	17	7,168								
10000-2500200000	SHERIFF SPT ADMIN SVS	24	10,120	250	104,153	112,419	8,266	7.94%	450		
10000-2500200000	SHERIFF SPT ADMIN SVS	223	94,033								
10000-2500300000	SHERIFF ADMIN-PATROL	965	406,914	1,312	553,234	589,978	36,744	6.64%	450		
10000-2500300000	PATROL NON-SWORN	255	107,526	0							
10000-2500400000	SHERIFF CORRECTIONS	233	98,250	906	382,035	407,409	25,374	6.64%	450		
10000-2500400000	SHERIFF COR & DET NS	525	221,378								
10000-2500400000	SHERIFF CORR CLASSIFIED	142	59,877								
10000-2500500000	SHERIFF COURT SVS	131	55,239	155	67,467	69,701	2,234	3.31%	450		
10000-2500500000	COURT SVCS NS	29	12,228								
10000-2500600000	SHERIFF CAC SECURITY	3	1,265	3	1,265	1,349	84	6.60%	450		
10000-2500700000	BC TRN CTR SWORN	12	5,060	35	13,072	15,739	2,667	20.40%	450		
10000-2500700000	BC TRN CTR CLASSIFIED	19	8,012								
10000-2501000000	SHERIFF CORONER	40	16,867	47	19,819	21,135	1,316	6.64%	450		
10000-2501100000	SHERIFF PUBLIC ADMIN	13	5,482	14	5,482	6,296	814	14.85%	450		
10000-2600100000	JUVENILE FACILITIES	287	161,398	389	218,759	232,556	13,797	6.31%	598		
10000-2600200000	PROBATION	276	238,265	327	282,292	279,439	(2,853)	-1.01%	855	84,724	2,3
10000-2600700000	PROBATION SPEC CRT SVCS	28	15,746	34	19,120	20,326	1,206	6.31%	598		
10000-2700200000	FIRE PROTECTION	76	32,047	92	38,794	64,033	25,239	65.06%	696		
10000-2700400000	FIRE CONTRACT SERVICE	27	11,385	26	11,385	18,096	6,711	58.95%	696		
10000-2800100000	AG COMMISSIONER	60	33,742	48	33,742	20,713	(13,029)	-38.61%	432		
10000-3110100000	BLDG. & SAFETY	87	43,688	102	51,220	66,692	15,472	30.21%	654		
10000-3110200000	CODE ENFORCEMENT	40	20,086	46	23,099	30,077	6,978	30.21%	654		
10000-3120100000	PLANNING	47	23,601	52	26,112	34,000	7,888	30.21%	654		
10000-3130200000	SURVEYOR	31	15,567	33	15,567	21,577	6,010	38.61%	654		

COUNTY OF RIVERSIDE
HUMAN RESOURCES RATES

FY 03-04 ATTACHMENT "A"

Fund/DeptID	NAME	BUDGET		Total Adjusted		Budget in Account 525140				Additional services Legend:		
		FY 02-03		Cost 02_03		Proposed HR Rate FY 03_04				1. Time & Labor Services		
		Positions Filled	Total Cost	Positions Filled Based on 7/15/02 HeadCount	Total Adjusted Rate FY 02_03	Proposed HR Rate FY 03_04	\$ Var from Adjusted 02_03 cost	% Var from Adjusted 02_03 cost	Rate Charge Per Person Proposed FY03_04	Amount Charged to Depts for Additional services	Type(s) of Services Charged (1,2,3)	
10000-4100100000	MENTAL HEALTH	39	33,045	35	33,045	26,996	(6,049)	-18.31%	771	3,266	1	
10000-4100200000	MENTAL HEALTH TREATMEN	460	413,110	541	485,853	420,763	(65,091)	-13.40%	778	51,438	1	
10000-4100300000	DETENTION PROGRAM	16	14,369	19	14,369	14,145	(224)	-1.56%	744	1,633	1	
10000-4100400000	MENTAL HEALTH ADMIN.	137	117,888	143	123,051	112,252	(10,799)	-8.78%	785	13,880	1	
10000-4100500000	MH D & A TREATMENT	109	97,889	123	110,462	94,702	(15,760)	-14.27%	770	11,431	1	
10000-4200100000	PUBLIC HEALTH	550	556,088	739	826,639	681,771	(144,868)	-17.52%	923	168,965	1	
10000-4200100000	H.S.A. INFO SERVICE	72	76,093									
10000-4200100000	H.S.A. INT SPT SERVICE	184	194,458									
10000-4200200000	CALIF. CHILDREN'S SVS	87	87,963	105	106,162	96,869	(9,293)	-8.75%	923	24,007	1	
10000-4200400000	ENVIRONMENTAL HEALTH	139	140,539	141	140,539	130,081	(10,458)	-7.44%	923	32,238	1	
10000-4200600000	ANIMAL CONTROL	71	71,786	82	82,908	75,650	(7,258)	-8.75%	923	18,747	1	
10000-4300200000	MED INDIGENT SVS	38	41,333	29	41,333	31,580	(9,753)	-23.60%	1089	9,544	1	
10000-4300300000	DETENTION HEALTH	76	82,667	85	92,457	92,563	107	0.12%	1089	27,975	1	
10000-5100100000	DPSS ADMIN	2757	1,734,919	2,800	1,761,978	1,807,298	45,320	2.57%	645			
10000-5400100000	VETERANS SERVICE	14	8,880	12	8,880	7,748	(1,132)	-12.74%	646			
10000-6300100000	CO-OP EXT	3	1,687	4	1,687	1,726	39	2.32%	432			
10000-7200100000	COUNTY FARM	60	33,742	62	33,742	37,066	3,324	9.85%	598			
10000-7200100000	FACILITIES (BLDG. SVCS)	226	131,487	240	139,632	185,454	45,822	32.82%	773	42,362	3	
10000-7300100000	PURCHASING	14	8,763	19	11,893	12,796	903	7.59%	673			
10000-7300200000	CENTRAL MAILING	8	5,008	11	5,008	7,408	2,400	47.92%	673			
15100-947200	FLOOD CONTROL	179	182,896	194	198,222	154,802	(43,421)	-21.90%	798	28,213	2	
20000-3130100000	TRANSPORTATION	297	149,141	300	149,141	196,155	47,014	31.52%	654			
20000-3130300000	CROSSING GUARDS	1	502	1	502	654	152	30.27%	654			
20200-3100100000	GEOGRAPHIC INFO SYS	18	9,039	23	11,550	15,038	3,488	30.20%	654			
20200-3100200000	TLMA AGENCY	67	145,260	71	145,260	123,351	(21,909)	-15.08%	1737	77,638	1,2,3	
20200-3100300000	TLMA COUNTER	21	45,529	26	56,369	45,453	(10,916)	-19.36%	1748	28,716	1,2,3	
21050-5200100000	COMM ACTION AGENCY	21	13,321	20	13,321	12,915	(406)	-3.05%	646			
21050-5200200000	COMM ACTION PR	7	4,440	8	4,440	5,166	726	16.36%	646			
21050-5200300000	COMM ACTION PR	2	1,269	4	1,269	2,584	1,315	103.64%	646			
21100-1900100000	EDA ADMIN	72	85,594	86	102,237	94,892	(7,345)	-7.18%	1103	37,317	2	
21200-1101500000	COUNTY FREE LIBRARY	1	626	0	626		(626)	-100.00%				
21450-5300100000	OFFICE ON AGING	69	43,768	58	43,768	37,451	(6,317)	-14.43%	646			
21550-1900300000	JTPA	146	91,387	171	107,035	115,160	8,124	7.59%	673			
22000-1130300000	RIDESHARE	2	1,252	2	1,252	1,196	(56)	-4.48%	598			
22050-1150100000	COMM FAC DIST	5	2,812	3	2,812	1,793	(1,019)	-36.22%	598			
22100-1910700000	AVIATION	3	1,687	3	1,687	2,020	333	19.76%	673			
22200-1920100000	EDA COUNTY FAIR	7	4,382	7	4,382	4,714	332	7.59%	673			
22250-2505100000	CAL ID PROGRAM	18	7,590	20	7,590	8,994	1,404	18.50%	450			
23525-905102	CSA 51	5	3,130	5	3,130	3,367	237	7.57%	673			
23850-908501	CSA 85	2	1,252	2	1,252	1,347	95	7.55%	673			
24325-912601	CSA 126	2	1,252	1	1,252	674	(578)	-46.18%	674			

COUNTY OF RIVERSIDE
HUMAN RESOURCES RATES

FY 03-04 ATTACHMENT "A"

Fund/DeptID	NAME	BUDGET FY 02-03		Total Adjusted Cost 02_03		Budget in Account 525140 Proposed HR Rate FY 03_04				Additional services Legend:		
		Positions Filled	Total Cost	Positions Filled Based on 7/15/02 HeadCount	Total Adjusted Rate FY 02_03	Proposed HR Rate FY 03_04	\$ Var from Adjusted 02_03 cost	% Var from Adjusted 02_03 cost	Rate Charge Per Person Proposed FY03_04	Amount Charged to Depts for Additional services	Type(s) of Additional Services Charged (1,2,3)	
24500-914301	CSA 143	3	1,878	3	1,878	2,020	142	7.58%	673			
24575-914501	CSA 145	2	1,252	2	1,252	1,347	95	7.55%	673			
24625-915201	CSA 152	1	626	0	626		(626)	-100.00%				
40050-4300100000	RCRMC	688	748,352	1,499	1,630,493	1,632,385	1,891	0.12%	1089	493,351	1	
40050-4300100000	RCRMC - NURSING	497	540,597									
40200-4500100000	WASTE MANAGEMENT	51	53,450	81	84,891	96,782	11,890	14.01%	1195	44,225	2,3	
40250-943001	WASTE RES MGT DIST	120	125,766	109	125,766	129,357	3,591	2.86%	1187	58,623	2,3	
40400-912211	CSA 122	1	626	1	626	674	48	7.63%	674			
40440-906203	CSA 62	2	1,252	2	1,252	1,347	95	7.55%	673			
21104-1900400000	HOUSING AUTHORITY	80	50,075	88	55,083	59,264	4,181	7.59%	673			
45200-3130700000	TRANS EQUIP	24	12,052	23	12,052	15,038	2,986	24.78%	654			
45300-7300500000	FLEET SERVICES	56	35,053	57	35,053	38,387	3,334	9.51%	673			
45500-7400100000	INFO TECH DIRECT	225	223,889	253	251,751	244,334	(7,416)	-2.95%	966	74,635	2	
45600-7300300000	PURCHASING PRINT SVS	16	10,015	23	14,397	15,489	1,092	7.59%	673			
45700-7300400000	PURCHASING SUPPLY	14	8,763	16	8,763	10,776	2,013	22.97%	673			
45800-1132000000	EPO	4	2,504	7	2,504	4,184	1,680	67.11%	598			
45960-1131000000	LIAB INSURANCE	19	11,893	21	11,893	12,554	661	5.56%	598			
46000-1130900000	MED MAL	2	2,243	3	2,243	1,793	(450)	-20.04%	598			
46020-1130700000	PROPERTY INSURANCE	1	626	1	626	597	(29)	-4.56%	597			
46040-1131300000	SAFETY LOSS CONTROL	15	9,389	16	9,389	9,566	177	1.88%	598			
46100-1130800000	WORKERS COMP	21	13,145	24	13,145	14,348	1,203	9.15%	598			
46100-1132200000	EAP	4	2,504	4	2,504	2,391	(113)	-4.52%	598			
47000-1131800000	TAP	11	6,885	18	11,266	10,761	(506)	-4.49%	598			
51000-946001	SALTON SEA AUTH	3	1,687	3	1,687	1,793	106	6.31%	598			
51215-2900100000	LAFCO	3	1,878	6	1,878	4,041	2,163	115.16%	673			
51475-938001	CHILDREN & FAMILY 1ST	4	4,044	12	12,132	8,081	(4,051)	-33.39%	673			
51540-331104	REG PARK & OPEN SPACE	59	33,179	66	37,115	28,480	(8,635)	-23.27%	432			
TOTAL		13,248	9,440,726	14,281	10,354,156	10,354,156	0	0.00%	725	1,502,376		