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



**FROM:** Human Resources Department

**SUBMITTAL DATE:**  
January 15, 2004

**SUBJECT:** Human Resources Internal Service Fund (ISF) Rates for Fiscal Year 2004-05

**RECOMMENDED MOTION:** That the Board of Supervisors approve the Assistant County Executive Officer/Human Resources Director's recommendation for the Fiscal Year 2004-05 Rates for Workers' Compensation, Medical Malpractice, General Liability, Property Insurance, Unemployment Compensation, Short-Term Disability (STD) and Long-Term Disability as outlined in this document.

**BACKGROUND:** The County's Workers' Compensation, General Liability, and Medical Malpractice insurance programs are self-funded (that is, the County assumes the financial risk up to a specific amount and, above that amount, excess insurance coverage purchased through California State Association of Counties-Excess Insurance Authority (CSAC-EIA) provides coverage). These programs are also self-administered, i.e., the Human Resources Risk Management and Workers' Compensation divisions adjust all claims within the Self-Insured Retention (SIR) level, and continue the management of all claims in excess of the SIR until their final closure. Risk Management and Workers' Compensation also provide all defense of claims in these areas through a panel of defense attorneys. Property Insurance is fully-insured with various deductibles. Risk Management adjusts the property claims with the support and some participation from the insurer. The County has established Internal Service Funds (ISF) for insurance programs administered by the County: Workers' Compensation (Self-Insured Retention (SIR) of \$2,000,000/loss), General Liability (SIR of \$1,000,000/loss), Medical Malpractice (SIR of \$1,100,000/loss) and Property.

*Ronald W. Komers*  
\_\_\_\_\_  
Ronald W. Komers  
Asst. County Executive Officer/Human Resources Dir.

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	No
	Annual Net County Cost:	\$ 4,453,433	For Fiscal Year:	2004/2005

<b>SOURCE OF FUNDS:</b> Departmental Budgets	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:**

**APPROVE**

**County Executive Office Signature** \_\_\_\_\_  
*[Signature]*

- Dep't Recomm.:  Consent  Policy
- Per Exec. Ofc.:  Consent  Policy

**Prev. Agn. Ref.:** \_\_\_\_\_ **District:** \_\_\_\_\_ **Agenda Number:** \_\_\_\_\_

The insurance industry has experienced a "hard market" condition since 2000. A hard market occurs when losses exceed underwriting income, shrinking investment income does not offset losses, and "shrinking capacity" due to some insurers leaving the market who once were willing to provide coverage. Significant additions to the already hardening market were the September 11, 2001 event, recent business failures, global losses over time and the fall of investment income. We have seen the hardest market in the global property arena, but it is beginning to stabilize. However, we continue to see the aviation, medical malpractice, and workers' compensation markets experiencing the "hardest" market conditions ever witnessed. All insureds from all sectors have experienced high insurance premiums, reduced coverage with some coverage available on a buyback basis, and lower limits. This affects our self-funded plans, as excess insurance premiums have increased dramatically even with increased self-insured retention levels.

Increased growth in programs due to legislative mandates, new programs developed by various departments, and population growth also translates into additional risk-related costs such as additional square footage, number of vehicles, more miles driven for both County and private vehicles, and higher losses due to increased levels of errors and/or injuries/illnesses. As the losses and exposures increase, so do the funding requirements.

For FY 04/05 our actuaries recommend funding Workers' Compensation at a 70% Confidence Level, General Liability at a 70% Confidence Level, and Medical Malpractice at an 80% Confidence Level. A "Confidence Level" reflects the probability of a fund being able to meet the claim demands that could be put upon the fund at any point in time. Using a 70% Confidence Level as an example, the fund would meet the payout needs 70% of the time and fall short 30% of the time. A 70% Confidence Level is considered by our actuaries to be marginally acceptable.

Funding the ISFs at the level recommended by our actuaries would:

- Help maintain our bond rating, thus reducing the cost of borrowing;
- Protect our right to self-insure;
- Demonstrate fiscal responsibility by the County, holding sufficient reserves to pay its claims;
- Meet Federal guidelines, which require full funding in order to receive grant reimbursements.

The Board approved a plan in 1997 that required the minimum annual funding of the ISFs be at a 70% Confidence Level. The plan included:

- Each fund to be fully funded, at a minimum, for its "ultimate" expected liability each year on a go-forward basis (all unpaid costs on all claims reported, plus claims incurred but not yet reported (IBNR), as well as administrative costs);
- No reduction of recommended charges to County Departments;
- No reduction of cash reserves except for payment of claims.

In recognition of the severe challenge the County is facing in this year's budget planning, our recommended rates for the Workers' Compensation, General Liability, and Medical Malpractice programs have been reduced to a 40% Confidence Level. If we fund at this marginal amount (40%), and losses exceed our projection, significant increases in funding would be required in FY2005-06 and beyond to reach the recommended funding levels.

### **Workers' Compensation Insurance**

Our Workers' Compensation program is self-funded and self-administered, with excess insurance covering that part of a claim that exceeds \$2,000,000. Losses are capped at \$500,000 for each department. Rates are calculated in accordance with the State Controller's Office, which requires distributing the costs to departments based on a combination of loss experience and payroll. For FY 03/04, the rates were calculated based on a weighting of 60% by loss experience/40% by payroll. For

FY 03/04, despite the actuaries' recommended funding at the 75% Confidence Level (\$29,661,000), the rates were maintained at the same dollar level as the previous year (\$21,696,000).

The actuarial projection for total required funding for all workers' compensation outstanding liabilities as of June 30, 2004 is \$78,440,000 (discounted for investment income). Given our current projected fund balance of \$54,597,000, a \$23,843,000 deficiency will exist, bringing our funding below the 25% Confidence Level. Our actuaries recommend funding for FY 04/05 at a 70% Confidence Level or \$40,101,000. This recommendation is based on their actuarial review of seven years of loss data and payroll history.

Given the fiscal challenge faced by County departments, Human Resources recommends holding the rates to a 40% Confidence Level for FY 04/05. We also recommend increasing the weighting to 80% loss experience/20% payroll. The purpose of changing the weighting is to hold departments with the highest claims costs more accountable, and provide a greater incentive to manage their exposures and reduce their losses.

In an effort to reduce workers' compensation costs, Human Resources will implement a Managed Care Workers' Compensation program -- an HCO -- in February 2004 for LIUNA, SEIU and Unrepresented employees. The recommended funding level reflects an expected 5% savings on overall claims and expenses as a result of the HCO implementation. This is a conservative estimate because the majority of the employees at the Sheriff's Department, which accounts for over half the County's workers' compensation costs, will not be participating in the HCO program at this time.

It should be noted that, although claims costs have risen, the County's loss rate is much lower than that of other large California Counties. This is the result of a lower average claim cost, combined with a much lower than average claims frequency. Loss control measures implemented over the last few years have had a significant positive impact on the County's overall loss rate.

### **Medical Malpractice Insurance**

Our Medical Malpractice program for the Regional Medical Center, Mental Health, and Community Health Agency is self-funded and self-administered, with excess insurance through CSAC-EIA covering that part of a claim that exceeds \$1,100,000. The medical malpractice market continues to be one of the most difficult and expensive. There are fewer insurance carriers willing to provide coverage than in past years, and those who do offer coverage charge high rates due to the amount of losses experienced in recent years and the high settlements or judgments being awarded.

The cost for medical malpractice for FY 04/05 is expected to double (a conservative projection). Without the calculation for losses and exposure, the excess insurance premium alone will increase from approximately \$1.3 million to approximately \$2.6 million. In addition to the premium rate increase, there is an adjustment for incurred losses and a cost for the increase in exposure which we estimate will bring the total charge to approximately \$3 million. CSAC-EIA's loss allocation to its member Counties is based upon a blend of exposure and losses. The loss calculation is based upon an 80% Confidence Level discounted at 5%.

The County's exposure base is up 7% across the board, with the largest increases in Mental Health and Community Health Agency. The County's exposure has also increased due to RCRMC's additional beds, use of contracted physicians, and residency programs. Also added for FY 04/05 are the exposures for EAP and Exclusive Care (which are minimal). The recommended funding for FY 04/05 is \$3,646,000 (claims and operating costs), which represents a 40% Confidence Level.

Due to the volatility of claims and the extended period over which Medical Malpractice claims are filed, our actuaries and CSAC-EIA recommend funding at no less than an 80% Confidence Level. The recommended funding is based on a 40% confidence level and is weighted at 70% experience/30%

exposure this year, which is a change from the 60%/40% weighting used in calculating the allocations up to and including FY 2003/2004.

### **General Liability Insurance**

Our General Liability program is self-funded and self-administered, with excess insurance covering that part of a claim that exceeds \$1,000,000. The market for this coverage also continues to be impacted by the hard market. The projected insurance rate increase for excess General Liability coverage this year ranges from 10-35%. Costs for actual losses and increase in exposures will be applied in addition to the rate increase. The allocation of premium by CSAC-EIA to its member Counties is based upon a blend of exposure and losses.

The County's exposure base for General Liability is based upon projections of square footage (9% net increase), full time equivalent positions (2% decrease), estimated miles driven (4% increase), number of volunteers (39% increase), and Garage Liability (projected 20% increase - standalone policy). The Seven Oaks Dam is a special standalone Dam Liability policy, and it is anticipated there will be a 25% increase plus funding for the \$1 million Self Insured Retention (SIR) among the 3 participating Counties (Orange, San Bernardino and Riverside).

The recommended funding is based on a 40% Confidence Level for projected claims in 2004-05, plus funding the existing funding deficiency from prior years over a three-year period, for a total of \$11,158,956. The County will be funded at less than the 25% Confidence Level until the deficiency is fully funded.

The recommended weighting allocation to departments is based on 70% experience/30% exposure capped at \$150,000 total cost for small departments, \$250,000 medium sized departments and \$500,000 for large departments. This is a change from the current 60%/40% weighting with caps at \$150,000, \$200,000 and \$250,000 respectively. The purpose of increasing the weighting and the caps is to hold departments with the highest severity/loss frequency more accountable. Departments need to take an active part, in concert with Risk Management, to better manage their exposures thereby reducing their losses.

### **Property Insurance**

The County's Property program is fully insured with various levels of deductibles based on the coverage. Currently, deductibles are not funded by the Property ISF; they are paid by each department as the loss occurs. The Property fund also includes other lines of insurance: Faithful Performance/Crime Bond (small increase anticipated), Course of Construction (10%+ increase) and Watercraft Hull and Liability (no increase anticipated).

The County's scheduled values are on a replacement cost basis. Currently, the County departments report values for real and personal property (furniture, fixtures), machinery and equipment, rental income when required by agreements, and County owned vehicles both licensed and unlicensed. Adding to current insured values is the annual updating using new replacement cost factors. Any new square footage will cause insured values to increase. The reported total square footage for FY 03/04 was 6,631,733 and for FY 04/05 is 7,231,657 -- a 9% increase. The increase in replacement cost values is 13% (FY 03/04 = \$1,170,465,251 and FY 04/05 = \$1,338,225,250).

For FY 04/05 we expect up to a 10% increase in all risk rates and a 15% increase in Boiler and Machinery rates plus the additional cost of increased insured values. The rate that is charged to CSAC-EIA member Counties is significantly below non-CSAC-EIA insureds' rates. However, on December 5, 2003 the CSAC-EIA Property Committee (Riverside County is represented on this committee) was advised that the underwriter for the Property program has experienced significant losses from CSAC-EIA business. The most recent losses are due to the recent firestorms and school fires. The underwriter is now undecided on what will occur, so we recommend rate setting pending additional information.

### **Short-Term Disability Insurance**

The rate for Short Term Disability (STD) insurance will remain at 0.90% of gross salary for FY 04/05. Current funding levels will be adequate to cover any expected changes that may be made to the STD benefit plan design as a result of legislation or labor negotiations. STD insurance covers most employee groups who accrue sick leave time. The plan is self-funded with claims administration currently performed by a third party administrator, Voluntary Plan Administrators.

### **Long Term Disability Insurance**

The rate for Long Term Disability (LTD) insurance will increase from 0.87% to 0.914% of gross salary for FY 04/05. LTD insurance is provided to certain groups of employees on a fully-insured basis by Standard Insurance Company and charged to the departments through payroll. The Standard contract was renewed with no increase this year. For the administration of each benefit program, Human Resources charges an administration fee to fund staff, consulting, and other resources; the fee for LTD administration was not charged last year, so this increase reinstates this administration fee of 5% of premiums going forward.

### **Unemployment Insurance**

Our Unemployment Benefit program is self-funded. The rate for Unemployment insurance will remain at 0.07% of gross salary for FY 04/05. While the rate should be adequate, it will be monitored very closely throughout the year, due to the uncertain budget impact. If layoffs begin to increase, the rate may need to be adjusted.

### **Summary**

In 1989, the Governmental Accounting Standards Board (GASB) issued statement #10. GASB-10 requires that public entities must report the "ultimate" cost of self-insured claims liabilities and operating expenses on their financial statements. Ultimate claims cost includes future payments on claims already reported, plus those claims incurred but not yet reported (IBNR). Prior to GASB-10, losses were only recognized as payments were actually made. When unfunded liabilities are reported on our financial statements, the County's bond rating and other financial measures may be affected.

Human Resources proposes that the Fiscal Year 2004/2005 rates for the Short Term Disability, Long Term Disability, and Unemployment programs continue unchanged from the prior year's rates; that the General Liability, Medical Malpractice and Property rates be funded as outlined in Attachment A, and that the Workers' Compensation rates be funded as outlined in Attachment B.

# All Departments Combined Charges for FY 2004/2005

ATTACHMENT 'A'

DEPT. ID	PROPERTY	FY 03-04	PROPERTY	FY 04-05	FY 03-04	FY 04-05	3 YR 40%	GLVAL	GLVAL	% DIFF.	MED MAL	FY 03-04	2 YR 40%	FY 04-05	% DIFF.	TOTAL BY DEPT ID FOR FY 03/04	TOTAL BY DEPT ID FOR 04/05 WITH A 40% CONF.	% DIFF.	\$ DIFF.		
																				GLVAL	GLVAL
12800100000	AGRICULTURAL COMMISSIONER	\$ 9,600	\$ 10,662	\$ 21,979	\$ 24,039	\$ 24,039	9%	\$ 24,039	\$ 24,039	9%	\$ -	\$ 31,579	\$ 34,702	\$ 34,702	10%	\$ 3,123	\$ 31,579	\$ 34,702	10%	\$ 3,123	
1200100000	ASSESSOR	\$ 34,500	\$ 42,963	\$ 24,995	\$ 37,399	\$ 37,399	50%	\$ 37,399	\$ 37,399	50%	\$ -	\$ 59,495	\$ 80,361	\$ 80,361	35%	\$ 20,866	\$ 59,495	\$ 80,361	35%	\$ 20,866	
1200200000	ASSESSOR-COUNTY CLERK/RECORDER	\$ 46,100	\$ 56,110	\$ 16,485	\$ 28,917	\$ 28,917	75%	\$ 28,917	\$ 28,917	75%	\$ -	\$ 62,585	\$ 85,027	\$ 85,027	36%	\$ 22,442	\$ 62,585	\$ 85,027	36%	\$ 22,442	
1200300000	ASSESSOR-RECORDS MGMT PROGRAM	\$ 26,600	\$ 29,377	\$ 6,834	\$ 10,983	\$ 10,983	61%	\$ 10,983	\$ 10,983	61%	\$ -	\$ 33,434	\$ 40,360	\$ 40,360	21%	\$ 6,926	\$ 33,434	\$ 40,360	21%	\$ 6,926	
1300100000	AUDITOR-CONTROLLER	\$ 11,500	\$ 2,939	\$ 9,614	\$ 13,542	\$ 13,542	41%	\$ 13,542	\$ 13,542	41%	\$ -	\$ 21,114	\$ 16,481	\$ 16,481	-22%	\$ (4,633)	\$ 21,114	\$ 16,481	-22%	\$ (4,633)	
1000100000	BOARD OF SUPERVISORS	\$ 28,600	\$ 13,945	\$ 21,773	\$ 24,276	\$ 24,276	11%	\$ 24,276	\$ 24,276	11%	\$ -	\$ 50,373	\$ 38,221	\$ 38,221	-24%	\$ (12,152)	\$ 50,373	\$ 38,221	-24%	\$ (12,152)	
4200600000	CHA-ANIMAL CONTROL	\$ 20,800	\$ 18,898	\$ 46,613	\$ 132,238	\$ 132,238	184%	\$ 132,238	\$ 132,238	184%	\$ -	\$ 67,413	\$ 151,136	\$ 151,136	124%	\$ 83,723	\$ 67,413	\$ 151,136	124%	\$ 83,723	
4200200000	CHA-CA CHILDREN SERVICES	\$ 29,500	\$ 20,107	\$ 16,574	\$ 23,078	\$ 23,078	39%	\$ 23,078	\$ 23,078	39%	\$ -	\$ 46,074	\$ 43,185	\$ 43,185	-6%	\$ (2,889)	\$ 46,074	\$ 43,185	-6%	\$ (2,889)	
4200100000	CHA-ENVIRONMENT HEALTH	\$ 19,200	\$ 19,610	\$ 45,145	\$ 74,339	\$ 74,339	93%	\$ 74,339	\$ 74,339	93%	\$ -	\$ 64,345	\$ 93,949	\$ 93,949	46%	\$ 29,604	\$ 64,345	\$ 93,949	46%	\$ 29,604	
4200400000	CHA-PUBLIC HEALTH ADMINISTRATION	\$ 100,600	\$ 160,462	\$ 97,720	\$ 188,760	\$ 188,760	93%	\$ 188,760	\$ 188,760	93%	\$ -	\$ 204,648	\$ 355,112	\$ 355,112	74%	\$ 150,464	\$ 204,648	\$ 355,112	74%	\$ 150,464	
6300100000	COOPERATIVE EXTENSION	\$ 5,200	\$ 5,794	\$ 1,796	\$ 2,729	\$ 2,729	52%	\$ 2,729	\$ 2,729	52%	\$ -	\$ 6,996	\$ 8,523	\$ 8,523	22%	\$ 1,527	\$ 6,996	\$ 8,523	22%	\$ 1,527	
1900100000	COUNTY COUNSEL	\$ 12,100	\$ 14,120	\$ 6,136	\$ 9,990	\$ 9,990	63%	\$ 9,990	\$ 9,990	63%	\$ -	\$ 18,236	\$ 24,110	\$ 24,110	32%	\$ 5,874	\$ 18,236	\$ 24,110	32%	\$ 5,874	
2100100000	COUNTY'S-STATE UNALLOWABLE-COUNTY	\$ 286,300	\$ 349,370	\$ 102,921	\$ 157,214	\$ 157,214	53%	\$ 157,214	\$ 157,214	53%	\$ -	\$ 389,221	\$ 506,584	\$ 506,584	30%	\$ 117,363	\$ 389,221	\$ 506,584	30%	\$ 117,363	
2300100000	DCSS (DEPT CHILDRENS SOCIAL SERVICES)	\$ 108,900	\$ 105,999	\$ 59,806	\$ 123,950	\$ 123,950	107%	\$ 123,950	\$ 123,950	107%	\$ -	\$ 168,706	\$ 229,949	\$ 229,949	36%	\$ 61,243	\$ 168,706	\$ 229,949	36%	\$ 61,243	
2200100000	DISTRICT ATTORNEY-CRIMINAL	\$ 60,700	\$ 81,388	\$ 149,914	\$ 364,081	\$ 364,081	143%	\$ 364,081	\$ 364,081	143%	\$ -	\$ 210,614	\$ 445,469	\$ 445,469	112%	\$ 234,855	\$ 210,614	\$ 445,469	112%	\$ 234,855	
5100100000	DRESS	\$ 580,900	\$ 610,763	\$ 596,998	\$ 1,304,177	\$ 1,304,177	118%	\$ 1,304,177	\$ 1,304,177	118%	\$ -	\$ 1,177,858	\$ 1,914,940	\$ 1,914,940	63%	\$ 737,082	\$ 1,177,858	\$ 1,914,940	63%	\$ 737,082	
5200100000	DRESS-DCA-ADMINISTRATION	\$ 2,700	\$ 2,937	\$ 1,799	\$ 3,314	\$ 3,314	84%	\$ 3,314	\$ 3,314	84%	\$ -	\$ 4,499	\$ 6,291	\$ 6,291	39%	\$ 1,792	\$ 4,499	\$ 6,291	39%	\$ 1,792	
5200300000	DRESS-DCA-LOC INITIATIVE CENTER	\$ 900	\$ 942	\$ 1,312	\$ 2,923	\$ 2,923	123%	\$ 2,923	\$ 2,923	123%	\$ -	\$ 2,212	\$ 3,685	\$ 3,685	75%	\$ 1,473	\$ 2,212	\$ 3,685	75%	\$ 1,473	
5200200000	DRESS-DCA-LOCAL INITIATIVE PROGRAM	\$ 12,100	\$ 13,326	\$ 5,613	\$ 15,909	\$ 15,909	183%	\$ 15,909	\$ 15,909	183%	\$ -	\$ 4,520	\$ 4,682	\$ 4,682	4%	\$ 162	\$ 4,520	\$ 4,682	4%	\$ 162	
1900100000	EDA-ADMM	\$ 31,800	\$ 114,746	\$ 123,114	\$ 202,038	\$ 202,038	64%	\$ 202,038	\$ 202,038	64%	\$ -	\$ 17,713	\$ 29,235	\$ 29,235	65%	\$ 11,522	\$ 17,713	\$ 29,235	65%	\$ 11,522	
1900700000	EDA-AVIATION	\$ 100	\$ 133	\$ 185	\$ 282	\$ 282	42%	\$ 282	\$ 282	42%	\$ -	\$ 2,337	\$ 3,95	\$ 3,95	39%	\$ 1,613	\$ 2,337	\$ 3,95	39%	\$ 1,613	
934001	EDA-COMM REDEV AGENCY	\$ 100	\$ 853	\$ 1,888	\$ 710	\$ 710	-58%	\$ 710	\$ 710	-58%	\$ -	\$ 1,688	\$ 1,563	\$ 1,563	-7%	\$ (125)	\$ 1,688	\$ 1,563	-7%	\$ (125)	
912211	EDA-CSA 122-MESA VERDE	\$ 8,000	\$ 8,817	\$ 982	\$ 2,661	\$ 2,661	173%	\$ 2,661	\$ 2,661	173%	\$ -	\$ 8,982	\$ 11,498	\$ 11,498	28%	\$ 2,516	\$ 8,982	\$ 11,498	28%	\$ 2,516	
914301	EDA-CSA 143-RANCHO CA PAR	\$ 4,000	\$ 4,399	\$ 380	\$ 1,702	\$ 1,702	348%	\$ 1,702	\$ 1,702	348%	\$ -	\$ 4,380	\$ 6,101	\$ 6,101	39%	\$ 1,721	\$ 4,380	\$ 6,101	39%	\$ 1,721	
908102	EDA-CSA 51-DESERT CENTER M/S	\$ 1,100	\$ 1,238	\$ -	\$ 645	\$ 645	100%	\$ 645	\$ 645	100%	\$ -	\$ 1,100	\$ 1,883	\$ 1,883	71%	\$ 783	\$ 1,100	\$ 1,883	71%	\$ 783	
908501	EDA-CSA 85-CABAZON LDIR	\$ 8,300	\$ 7,028	\$ 1,889	\$ 2,086	\$ 2,086	10%	\$ 2,086	\$ 2,086	10%	\$ -	\$ 10,189	\$ 9,114	\$ 9,114	-11%	\$ (1,075)	\$ 10,189	\$ 9,114	-11%	\$ (1,075)	
1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 12,600	\$ 13,936	\$ 2,576	\$ 4,066	\$ 4,066	57%	\$ 4,066	\$ 4,066	57%	\$ -	\$ 15,176	\$ 17,992	\$ 17,992	19%	\$ 2,816	\$ 15,176	\$ 17,992	19%	\$ 2,816	
1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 97,600	\$ 107,935	\$ 29,474	\$ 56,340	\$ 56,340	89%	\$ 56,340	\$ 56,340	89%	\$ -	\$ 121,347	\$ 164,275	\$ 164,275	29%	\$ 36,928	\$ 121,347	\$ 164,275	29%	\$ 36,928	
1900300000	EDA-WORKFORCE DEVELOPMENT	\$ 113,100	\$ 114,997	\$ 35,871	\$ 48,620	\$ 48,620	36%	\$ 48,620	\$ 48,620	36%	\$ -	\$ 148,971	\$ 163,617	\$ 163,617	10%	\$ 14,646	\$ 148,971	\$ 163,617	10%	\$ 14,646	
1100100000	EXECUTIVE OFFICE	\$ 16,200	\$ 16,892	\$ 36,436	\$ 133,124	\$ 133,124	265%	\$ 133,124	\$ 133,124	265%	\$ -	\$ 52,636	\$ 150,016	\$ 150,016	185%	\$ 97,380	\$ 52,636	\$ 150,016	185%	\$ 97,380	
2700200000	FIRE-FORESTRY PROTECTION1	\$ 116,700	\$ 264,714	\$ 159,025	\$ 354,785	\$ 354,785	123%	\$ 354,785	\$ 354,785	123%	\$ -	\$ 275,725	\$ 609,499	\$ 609,499	121%	\$ 333,774	\$ 275,725	\$ 609,499	121%	\$ 333,774	
947200	FLOOD CONTROL DIST.	\$ 47,600	\$ 52,648	\$ 200,709	\$ 370,717	\$ 370,717	85%	\$ 370,717	\$ 370,717	85%	\$ -	\$ 248,309	\$ 423,365	\$ 423,365	70%	\$ 175,056	\$ 248,309	\$ 423,365	70%	\$ 175,056	
2100600000	GRAND JURY	\$ 3,300	\$ 3,689	\$ 744	\$ 1,023	\$ 1,023	38%	\$ 1,023	\$ 1,023	38%	\$ -	\$ 4,044	\$ 4,712	\$ 4,712	17%	\$ 668	\$ 4,044	\$ 4,712	17%	\$ 668	
1130100000	HUMAN RESOURCES	\$ 8,100	\$ 7,549	\$ 22,885	\$ 52,981	\$ 52,981	132%	\$ 52,981	\$ 52,981	132%	\$ -	\$ 30,985	\$ 60,530	\$ 60,530	95%	\$ 29,545	\$ 30,985	\$ 60,530	95%	\$ 29,545	
1130300000	HUMAN RESOURCES-AIR QUALITY DIVISION	\$ 200	\$ 256	\$ 149	\$ 317	\$ 317	113%	\$ 317	\$ 317	113%	\$ -	\$ 349	\$ 573	\$ 573	64%	\$ 224	\$ 349	\$ 573	64%	\$ 224	
1132200000	HUMAN RESOURCES-EAP	\$ 900	\$ 2,045	\$ 540	\$ 1,038	\$ 1,038	92%	\$ 1,038	\$ 1,038	92%	\$ -	\$ 1,440	\$ 3,526	\$ 3,526	145%	\$ 2,086	\$ 1,440	\$ 3,526	145%	\$ 2,086	
1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	\$ 113	\$ 113	\$ 113	100%	\$ 113	\$ -	\$ 113	100%	\$ 113
1131000000	HUMAN RESOURCES-LIABILITY INS	\$ 3,000	\$ 3,368	\$ 28,483	\$ 31,755	\$ 31,755	11%	\$ 31,755	\$ 31,755	11%	\$ -	\$ 31,483	\$ 35,123	\$ 35,123	13%	\$ 3,640	\$ 31,483	\$ 35,123	13%	\$ 3,640	
1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 100	\$ 160	\$ 136	\$ 224	\$ 224	65%	\$ 224	\$ 224	65%	\$ -	\$ 236	\$ 384	\$ 384	63%	\$ 148	\$ 236	\$ 384	63%	\$ 148	
1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 100	\$ 160	\$ 90	\$ 146	\$ 146	62%	\$ 146	\$ 146	62%	\$ -	\$ 190	\$ 306	\$ 306	61%	\$ 116	\$ 190	\$ 306	61%	\$ 116	
1131300000	HUMAN RESOURCES-PROPERTY LOSS CONTROL	\$ 2,900	\$ 3,179	\$ 1,820	\$ 3,162	\$ 3,162	74%	\$ 3,162	\$ 3,162	74%	\$ -	\$ 4,720	\$ 6,341	\$ 6,341	34%	\$ 1,621	\$ 4,720	\$ 6,341	34%	\$ 1,621	
1131800000	HUMAN RESOURCES-SAFETY LOSS CONTROL	\$ 800	\$ 1,674	\$ 2,816	\$ 5,235	\$ 5,235	86%	\$ 5,235	\$ 5,235	86%	\$ -	\$ 3,616	\$ 6,909	\$ 6,909	91%	\$ 3,293	\$ 3,616	\$ 6,909	91%	\$ 3,293	
1130800000	HUMAN RESOURCES-TAP	\$ 2,900	\$ 3,179	\$ 23,996	\$ 49,846	\$ 49,846	113%	\$ 49,846	\$ 49,846	113%	\$ -	\$ 26,296	\$ 53,025	\$ 53,025	102%	\$ 26,729	\$ 26,296	\$ 53,025	102%	\$ 26,729	
7400100000	INFORMATION TECHNOLOGY	\$ 56,100	\$ 56,684	\$ 30,501	\$ 46,787	\$ 46,787	53%	\$ 46,787	\$ 46,787	53%	\$ -	\$ 86,601	\$ 103,471	\$ 103,471	19%	\$ 16,870	\$ 86,601	\$ 103,471	19%	\$ 16,870	
1101500000	LIBRARY SERVICE	\$ 119,200	\$ 147,959	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ 119,200	\$ 147,959	\$ 147,959	24%	\$ 28,759	\$ 119,200	\$ 147,959	24%	\$ 28,759	
4100400000	MH-ADMINISTRATION	\$ 26,800	\$ 28,532	\$ 101,346	\$ 243,898	\$ 243,898	141%	\$ 243,898	\$ 243,898	141%	\$ -	\$ 127,146	\$ 272,430	\$ 272,430	114%	\$ 145,284	\$ 127,146	\$ 272,430	114%	\$ 145,284	
4100300000	MH-DETENTION-INDIO	\$ 6,400	\$ 7,028	\$ 13,636	\$ 23,044	\$ 23,044	69%	\$ 23,044	\$ 23,044	69%	\$ -	\$ 20,036	\$ 30,072	\$ 30,072	50%	\$ 10,036	\$ 20,036	\$ 30,072	50%	\$ 10,036	
4100100000	MH-PUBLIC GUARDIAN	\$ 7,500	\$ 8,399	\$ 4,199	\$ 6,165	\$ 6,165	47%	\$ 6,165	\$ 6,165	47%											

# All Departments Combined Charges for FY 2004/2005

ATTACHMENT 'A'

DEPT. ID	PROPERTY	PROPERTY	FY 03-04	FY 04-05	FY 03-04	FY 04-05	3 YR 40%	GUAL	GUAL	% DIFF.	FY 03-04	FY 04-05	2 YR 40%	MED MAL	MED MAL	% DIFF.	TOTAL BY DEPT ID FOR FY 03/04	TOTAL BY DEPT ID FOR 04/05 WITH A 40% CONF.	% DIFF.	\$ DIFF.	
																					11092000000
41005000000	MH-SUBSTANCE ABUSE		\$ 38,800	\$ 42,863	\$ 18,065	\$ 25,118	39%	\$ -	\$ -		\$ 56,865	\$ 67,991	30%	\$ 11,116			\$ 357,770	\$ 476,091	33%	\$ 118,320	
41002000000	MH-TREATMENT		\$ 236,500	\$ 258,773	\$ 104,565	\$ 134,663	29%	\$ -	\$ -		\$ 3,973	\$ 14,193	251%	\$ 10,220			\$ 20,658	\$ 29,358	42%	\$ 8,700	
11092000000	OASIS		\$ 3,300	\$ 11,041	\$ 673	\$ 3,152	968%	\$ -	\$ -		\$ 12,946	\$ 13,719	6%	\$ 770			\$ 110,359	\$ 170,541	55%	\$ 60,182	
53007000000	OFFICE ON AGING TITLE III		\$ 10,800	\$ 11,324	\$ 9,858	\$ 18,034	83%	\$ -	\$ -		\$ 14,852	\$ 20,841	40%	\$ 5,989			\$ 28,130	\$ 53,284	89%	\$ 25,154	
26007005000	PROBATION ADMINISTRATION		\$ 8,700	\$ 6,995	\$ 4,246	\$ 6,824	61%	\$ -	\$ -		\$ 6,179	\$ 7,823	27%	\$ 1,644			\$ 14,852	\$ 20,841	40%	\$ 5,989	
26002005000	PROBATION-FIELD SERVICES		\$ 47,800	\$ 42,900	\$ 62,559	\$ 127,641	104%	\$ -	\$ -		\$ 3,799	\$ 16,948	346%	\$ 13,149			\$ 50,919	\$ 77,671	53%	\$ 26,752	
26001005000	PROBATION-JUVENILE INSTITUTIONS		\$ 105,500	\$ 116,651	\$ 44,335	\$ 69,427	57%	\$ -	\$ -		\$ 6,799	\$ 7,823	27%	\$ 1,082,041			\$ 1,708,494	\$ 3,213,376	88%	\$ 1,504,882	
24001000000	PUBLIC DEFENDER		\$ 43,000	\$ 45,006	\$ 122,812	\$ 355,956	190%	\$ -	\$ -		\$ 12,586	\$ 16,612	32%	\$ 4,026			\$ 12,586	\$ 16,612	32%	\$ 4,026	
73007000000	PURCHASING		\$ 3,400	\$ 4,163	\$ 2,224	\$ 3,694	66%	\$ -	\$ -		\$ 3,444	\$ 6,890	100%	\$ 3,446			\$ 3,444	\$ 6,890	100%	\$ 3,446	
73002000000	PURCHASING-CENTRAL MAILING		\$ 1,100	\$ 1,426	\$ 1,638	\$ 2,718	66%	\$ -	\$ -		\$ 14,730	\$ 25,962	76%	\$ 11,232			\$ 10,886	\$ 13,107	20%	\$ 2,221	
73005000000	PURCHASING-FLEET SERVICES-ISF		\$ 68,200	\$ 76,524	\$ 20,543	\$ 37,751	84%	\$ -	\$ -		\$ 556,622	\$ 1,378,196	148%	\$ 821,574			\$ 18,364	\$ 26,946	47%	\$ 8,582	
73003000000	PURCHASING-PRINTING SERVICES		\$ 5,700	\$ 6,599	\$ 2,316	\$ 3,850	66%	\$ -	\$ -		\$ 82,000	\$ 90,611	11%	\$ 8,611			\$ 2,200	\$ 2,541	15%	\$ 339	
73004000000	PURCHASING-SUPPLY SERVICES		\$ 15,200	\$ 14,091	\$ 7,436	\$ 12,877	73%	\$ -	\$ -		\$ 64,485	\$ 192,316	23%	\$ 127,831			\$ 25,900	\$ 40,303	55%	\$ 14,403	
43007000000	RCMCM		\$ 303,400	\$ 335,440	\$ 175,085	\$ 356,191	103%	\$ 1,248,900	\$ 3,556,918	185%	\$ 4,621	\$ 9,942	115%	\$ 5,321			\$ 4,064,300	\$ 4,768,775	187%	\$ 764,475	
43005000000	RCMCM-DETENTION HEALTH SERVICES		\$ -	\$ -	\$ 4,621	\$ 9,942	115%	\$ -	\$ -		\$ 5,955	\$ 7,994	34%	\$ 2,039			\$ 80,016	\$ 104,49	30%	\$ 24,483	
43002000000	RCMCM-MED INDIGENT SVC PROGRAM		\$ 3,500	\$ 3,834	\$ 2,455	\$ 4,160	69%	\$ -	\$ -		\$ 8,016	\$ 10,449	30%	\$ 2,433			\$ 22,636	\$ 26,968	19%	\$ 4,332	
931002	REG PARKS & OPEN SPC DISTRICT		\$ 80,100	\$ 87,598	\$ 34,310	\$ 62,674	83%	\$ -	\$ -		\$ 6,922	\$ 9,12	32%	\$ 2,200			\$ 114,410	\$ 150,272	31%	\$ 35,862	
931104	REG STAR OF VOTERS		\$ 17,300	\$ 22,363	\$ 10,630	\$ 30,921	186%	\$ -	\$ -		\$ 28,130	\$ 53,284	89%	\$ 25,154			\$ 14,852	\$ 20,841	40%	\$ 5,989	
25001000000	SHERIFF-ADMINISTRATION		\$ 8,800	\$ 9,699	\$ 6,052	\$ 11,142	86%	\$ -	\$ -		\$ 153,329	\$ 174,968	14%	\$ 21,639			\$ 50,919	\$ 77,671	53%	\$ 26,752	
25007000000	SHERIFF-BEN CLARK TRAINING CTR		\$ 125,400	\$ 132,561	\$ 27,929	\$ 42,407	52%	\$ -	\$ -		\$ 6,179	\$ 16,948	346%	\$ 13,149			\$ 6,799	\$ 7,823	27%	\$ 1,082,041	
25006000000	SHERIFF-CAC SECURITY		\$ -	\$ -	\$ 3,799	\$ 16,948	346%	\$ -	\$ -		\$ 3,799	\$ 16,948	346%	\$ 13,149			\$ 3,799	\$ 7,823	27%	\$ 1,082,041	
25005000000	SHERIFF-CAL ID PROGRAM		\$ 4,200	\$ 4,613	\$ 3,210	\$ 6,210	62%	\$ -	\$ -		\$ 35,881	\$ 57,217	59%	\$ 21,336			\$ 6,799	\$ 7,823	27%	\$ 1,082,041	
25004000000	SHERIFF-CORONER		\$ 382,100	\$ 467,603	\$ 293,091	\$ 614,438	110%	\$ -	\$ -		\$ 12,586	\$ 16,612	32%	\$ 4,026			\$ 1,708,494	\$ 3,213,376	88%	\$ 1,504,882	
25003000000	SHERIFF-COURT SVCS		\$ 9,800	\$ 10,841	\$ 2,786	\$ 5,771	107%	\$ -	\$ -		\$ 12,586	\$ 16,612	32%	\$ 4,026			\$ 12,586	\$ 16,612	32%	\$ 4,026	
25002000000	SHERIFF-PUBLIC ADMINISTRATOR		\$ 23,000	\$ 28,575	\$ 104,648	\$ 175,505	68%	\$ -	\$ -		\$ 5,492	\$ 5,215	-4%	\$ (217)			\$ 5,492	\$ 5,215	-4%	\$ (217)	
21002000000	SUPR COURT OF CA CO OF RIV (Financial Svcs)		\$ 4,800	\$ 4,130	\$ 862	\$ 1,145	28%	\$ -	\$ -		\$ 24,529	\$ 26,918	10%	\$ 2,389			\$ 15,859	\$ 38,184	126%	\$ 21,325	
31002000000	TMA-ADMINISTRATION		\$ 17,200	\$ 16,005	\$ 7,329	\$ 10,913	49%	\$ -	\$ -		\$ 16,859	\$ 38,184	126%	\$ 21,325			\$ 51,145	\$ 98,426	92%	\$ 47,281	
31102000000	TMA-BUILDING & SAF-CODE ENF		\$ 4,200	\$ 8,717	\$ 12,659	\$ 29,467	133%	\$ -	\$ -		\$ 6,443	\$ 9,651	50%	\$ 3,208			\$ 2,166	\$ 2,52	-88%	\$ (1,914)	
31101000000	TMA-BUILDING & SAFETY		\$ 12,000	\$ 20,935	\$ 39,145	\$ 77,491	85%	\$ -	\$ -		\$ 3,444	\$ 6,890	100%	\$ 3,446			\$ 16,889	\$ 25,545	51%	\$ 8,656	
31003000000	TMA-COUNTER SERVICES		\$ 3,800	\$ 4,756	\$ 2,643	\$ 4,895	85%	\$ -	\$ -		\$ 14,730	\$ 25,962	76%	\$ 11,232			\$ 10,886	\$ 13,107	20%	\$ 2,221	
31002000000	TMA-CROSSING GUARD		\$ 100	\$ 64	\$ 2,066	\$ 188	-91%	\$ -	\$ -		\$ 10,886	\$ 13,107	20%	\$ 2,221			\$ 556,622	\$ 1,378,196	148%	\$ 821,574	
31001000000	TMA-PLANNING		\$ 1,800	\$ 3,664	\$ 1,644	\$ 3,226	96%	\$ -	\$ -		\$ 18,364	\$ 26,946	47%	\$ 8,582			\$ 82,000	\$ 90,611	11%	\$ 8,611	
31201000000	TMA-SURVEYOR		\$ 4,600	\$ 5,138	\$ 10,130	\$ 20,824	106%	\$ -	\$ -		\$ 11,700	\$ 14,031	20%	\$ 2,331			\$ 2,200	\$ 2,541	15%	\$ 339	
31307000000	TMA-TRANSP EQUIP GARAGE-ISF		\$ 7,100	\$ 7,511	\$ 3,786	\$ 5,596	48%	\$ -	\$ -		\$ 3,615	\$ 4,451	23%	\$ 836			\$ 11,700	\$ 14,031	20%	\$ 2,331	
31307000000	TMA-TRANSPORTATION		\$ 50,100	\$ 57,156	\$ 506,522	\$ 1,321,040	161%	\$ -	\$ -		\$ 64,485	\$ 192,316	23%	\$ 127,831			\$ 50,100	\$ 57,156	14%	\$ 7,056	
14001000000	TREAS TAX COLLECTOR		\$ 11,200	\$ 14,576	\$ 7,164	\$ 12,570	75%	\$ -	\$ -		\$ 11,700	\$ 14,031	20%	\$ 2,331			\$ 2,200	\$ 2,541	15%	\$ 339	
72003000602	US BKRT/DISTRICT COURT		\$ 82,000	\$ 90,611	\$ -	\$ -	0%	\$ -	\$ -		\$ 82,000	\$ 90,611	11%	\$ 8,611			\$ 82,000	\$ 90,611	11%	\$ 8,611	
937001	VAN HORN REGIONAL TREATMENT CENTER-JPA		\$ 11,700	\$ 14,031	\$ -	\$ -	0%	\$ -	\$ -		\$ 11,700	\$ 14,031	20%	\$ 2,331			\$ 11,700	\$ 14,031	20%	\$ 2,331	
94007000000	VETERANS SERVICES		\$ 2,200	\$ 2,541	\$ 1,415	\$ 1,910	35%	\$ -	\$ -		\$ 64,485	\$ 192,316	23%	\$ 127,831			\$ 2,200	\$ 2,541	15%	\$ 339	
45007000000	WASTE MANAGEMENT DEPT.		\$ 25,900	\$ 40,303	\$ 38,585	\$ 152,013	294%	\$ -	\$ -		\$ 4,064,300	\$ 4,768,775	187%	\$ 764,475			\$ 4,064,300	\$ 4,768,775	187%	\$ 764,475	
TOTALS BY LINE OF COVERAGE			\$ 4,064,300	\$ 4,768,775	\$ 5,410,090	\$ 11,158,956	106%	\$ 1,271,933	\$ 3,645,999	187%	\$ 10,746,323	\$ 19,573,730	82%	\$ 8,827,407							

County of Riverside - Workers' Compensation

Cost Allocation

40% Confidence Level

1/1/2004

New Dept. ID	Dept Name	2004-05		2003-04		2004-05		2003-04		Change in Relative Percent
		Percent of Allocation	Percent of Allocation	Change \$	Change \$	Change \$	Change \$			
2800100000	AGRICULTURAL COMMISSIONER	0.697%	1.017%	230,653	220,746	9,907	-31,5346%			
1200200000	ASSESSOR-COUNTY CLERK/RECORDER	0.497%	0.329%	164,403	71,430	92,973	50,8113%			
1000200000	ASSESSMENT APPEALS BRD	0.008%	0.005%	2,612	1,163	1,449	47,1709%			
1200100000	ASSESSOR	0.800%	0.503%	264,747	109,129	155,618	58,9631%			
1300100000	AUDITOR-CONTROLLER	0.196%	0.127%	64,874	27,462	37,412	54,7893%			
1000100000	BD. OF SUPERVISORS	0.102%	0.067%	33,925	14,547	19,378	52,8120%			
1150100000	CFD ASSESSMENT DISTRICT ADMIN	0.094%	0.119%	30,970	25,776	5,194	-21,2707%			
4200600000	CHA-ANIMAL CONTROL	0.329%	0.393%	109,102	85,359	23,743	-16,2494%			
4200200000	CHA-CA CHILDREN SERV'S.	0.515%	0.464%	170,423	100,726	69,697	10,8641%			
4200400000	CHA-ENVIRONMENT HEALTH	1.231%	1.434%	407,659	311,105	96,554	-14,1392%			
4200100000	CHA-PUBLIC HEALTH ADMN. <sup>10</sup>	3.618%	3.217%	1,198,047	698,043	500,004	12,4596%			
	CHA-TOTAL	5.693%	5.509%	1,885,231	1,195,233	689,998	3,3515%			
938001	CHILDREN & FAMILIES 1ST COMM	0.028%	0.005%	9,305	996	8,309	512,1175%			
2100100000	CONS COURT CT - CT OPER	0.053%	0.068%	17,446	14,818	2,628	-22,8546%			
924001	CONS/COORD COURTS STATE	4.168%	4.261%	1,380,083	924,402	455,681	-2,1752%			
2100200000	CONS/COORD CT - REV & REC	0.095%	0.089%	31,621	19,285	12,336	7,4377%			
6300100000	COOP EXTENSION	0.005%	0.004%	1,740	792	948	43,9036%			
1500100000	COUNTY COUNSEL	0.229%	0.179%	75,671	38,854	36,817	27,6146%			
924003	COURTS - CHILD SUPP SVCS	0.029%	0.026%	9,685	5,749	3,936	10,3815%			
2300100000	DCSS (DEPT CHILDRENS SOCIAL SERVICES)	1.692%	1.531%	560,364	332,069	228,295	10,5722%			
2200100000	DISTRICT ATTORNY-CRIMINAL	3.937%	4.264%	1,303,615	925,099	378,516	-7,6651%			
5100100000	DPSS	9.624%	8.989%	3,186,825	1,950,209	1,236,616	7,0735%			
5200100000	DPSS-DCA-ADMINISTRATION	0.036%	0.025%	11,890	5,375	6,515	44,9367%			
5200300000	DPSS-DCA-LOC INITIATIVE CENTER	0.034%	0.010%	11,313	2,245	9,068	230,1885%			
5200200000	DPSS-DCA-LOCAL INITIATIVE PROGRAM	0.032%	0.037%	10,724	8,126	2,598	-13,5213%			
	DPSS-TOTAL	9.727%	9.061%	3,220,752	1,965,955	1,254,797	7,3466%			
1900100000	EDA-ADMN	0.182%	0.116%	60,194	25,163	35,031	56,7439%			
1910700000	EDA-AVIATION	0.004%	0.002%	1,348	522	826	69,1751%			
912211	EDA-CSA 122-MESA VERDE	0.002%	0.001%	622	273	349	49,2338%			
912601	EDA-CSA 126	0.001%	0.001%	344	162	182	39,0159%			
914301	EDA-CSA 143-RANCH CA P&R	0.006%	0.006%	2,136	1,310	826	6,8456%			

County of Riverside - Workers' Compensation

Cost Allocation



New Dept. ID	Dept Name	Allocation	Allocation	\$	\$	Change	Percent
		2004-05	2003-04	2004-05	2003-04	2004-05	2003-04
		Percent of Allocation	Percent of Allocation	Change	Change	Change	Change in Relative Percent
7400100000	INFORMATION TECHNOLOGY	0.868%	0.840%	287,443	182,157	105,286	3.3977%
2900100000	LAFCO	0.010%	0.006%	3,390	1,357	2,033	63.6704%
4100400000	MH ADMINISTRATION	0.538%	0.572%	178,159	124,139	54,020	-5.9618%
4100300000	MH DETENTION-INDIO	0.048%	0.033%	15,825	7,153	8,672	44.9674%
4100500000	MH SUBSTANCE ABUSE <sup>7</sup>	0.556%	0.701%	184,185	152,061	32,124	-20.6327%
4100200000	MH TREATMENT	3.646%	3.741%	1,207,161	811,661	395,500	-2.5469%
4100100000	MH-PUBLIC GUARDIAN	0.192%	0.216%	63,498	46,948	16,550	-11.3763%
	MH-TOTAL	4.980%	5.263%	1,648,830	1,141,962	506,868	-5.3918%
5300100000	OFFICE ON AGING TITLE III	0.673%	0.656%	222,964	142,265	80,699	2.6933%
2600200000	PROBATION-FIELD SERVICES	1.426%	1.406%	472,029	304,997	167,032	1.4093%
2600700000	PROBATION-SPECIAL COURT SERVICES	0.403%	0.040%	133,291	8,592	124,699	916.5145%
2600100000	PROBATION-JUVENILE INSTITUTIONS	2.588%	2.582%	856,888	560,215	296,673	0.2246%
	PROBATION-TOTAL	4.416%	4.027%	1,462,209	873,804	588,405	9.6479%
2400100000	PUBLIC DEFENDER	1.568%	1.670%	519,215	362,439	156,776	-6.1320%
7300100000	PURCHASING	0.044%	0.054%	14,620	11,680	2,940	-17.9809%
7300200000	PURCHASING-CENTRAL MAILING	0.024%	0.024%	7,835	5,162	2,673	-0.5454%
7300500000	PURCHASING-FLEET SERVICES-ISF	0.347%	0.409%	114,788	88,703	26,085	-15.2068%
7300300000	PURCHASING-PRINTING SERVICES	0.030%	0.022%	9,917	4,789	5,128	35.6911%
7300400000	PURCHASING-SUPPLY SERVICES	0.032%	0.030%	10,596	6,494	4,102	6.9191%
	PURCHASING-TOTAL	0.476%	0.538%	157,757	116,828	40,929	-11.5200%
4300100000	RCRMC <sup>8</sup>	9.158%	9.661%	3,032,369	2,096,017	936,352	-5.2036%
4300300000	RCRMC DETENTION HEALTH SERVICES	0.384%	0.345%	127,021	74,752	52,269	11.3413%
4300200000	RCRMC MED INDIGENT SVC PROGRAM	0.056%	0.040%	18,465	8,736	9,729	38.5006%
	RCRMC-TOTAL	9.597%	10.045%	3,177,855	2,179,505	998,350	-4.4609%
931104	REG PARKS & OPEN SPC DISTRICT	0.427%	0.387%	141,469	84,045	57,424	10.2948%
1700100000	REGISTRAR OF VOTERS	0.108%	0.116%	35,741	25,140	10,601	-6.8455%
946001	SALTON SEA AUTHORITY	0.006%	0.004%	2,102	864	1,238	59.3937%
2500100000	SHERIFF ADMINISTRATION <sup>5</sup>	0.939%	0.333%	311,035	72,322	238,713	181.8016%
2500600000	SHERIFF CAC SECURITY	0.008%	0.006%	2,810	1,383	1,427	33.1234%
2501000000	SHERIFF CORONER	0.604%	0.523%	199,877	113,532	86,345	15.3583%
2500400000	SHERIFF CORRECTIONS <sup>3</sup>	8.155%	7.652%	2,700,175	1,660,130	1,040,045	6.5748%
	County of Riverside - Workers' Compensation Cost Allocation						
	40% Confidence Level						

2500300000	SHERIFF PATROL <sup>9</sup>	20.214%	20.718%	6,693,167	4,495,136	2,198,031	-2,4351%
2500200000	SHERIFF SUPPORT SERVICES <sup>2</sup>	2.696%	2.935%	892,597	636,781	255,816	-8.1519%
2500700000	SHERIFF-BEN CLARK TRAINING CENTER <sup>6</sup>	0.327%	0.177%	108,343	38,501	69,842	84.3877%
2505100000	SHERIFF-CAL ID PROGRAM	0.097%	0.043%	32,221	9,304	22,917	126.9237%
2500500000	SHERIFF-COURT SVCS <sup>4</sup>	2.436%	3.449%	806,452	748,217	58,235	-29.3754%
2501100000	SHERIFF-PUBLIC ADMINISTRATOR	0.020%	0.015%	6,513	3,315	3,198	28.7392%
	<b>SHERIFF-TOTAL</b>	<b>35.495%</b>	<b>35.852%</b>	<b>11,753,190</b>	<b>7,778,621</b>	<b>3,974,569</b>	<b>-0.9948%</b>
924001	SUPERIOR COURT - JUDGES	0.156%	0.136%	51,522	29,439	22,083	14.6769%
3100200000	TLMA-ADMN.	0.252%	0.185%	83,289	40,205	43,084	35.7422%
3110200000	TLMA-BUILDING & SAF-CODE ENF	0.155%	0.159%	51,461	34,601	16,860	-2.5474%
3110100000	TLMA-BUILDING & SAFETY	0.503%	0.441%	166,393	95,588	70,805	14.0612%
3100300000	TLMA-COUNTER SERVICES	0.089%	0.079%	29,322	17,182	12,140	11.8209%
3130300000	TLMA-CROSSING GUARD	0.154%	0.207%	50,942	44,809	6,133	-25.5081%
3100100000	TLMA-G.I.S.	0.040%	0.025%	13,392	5,493	7,899	59.7554%
3120100000	TLMA-PLANNING	0.154%	0.106%	51,042	23,043	27,999	45.1400%
3130200000	TLMA-SURVEYOR	0.120%	0.096%	39,629	20,804	18,825	24.8141%
3130700000	TLMA-TRANSP. EQUIP GARAGE-ISF	0.060%	0.056%	19,912	12,067	7,845	8.1266%
3130100000	TLMA-TRANSPORTATION	2.204%	2.566%	729,916	556,763	173,153	-14.0972%
	<b>TLMA-TOTAL</b>	<b>3.731%</b>	<b>3.920%</b>	<b>1,235,298</b>	<b>850,555</b>	<b>384,743</b>	<b>-4.8357%</b>
1400100000	TREAS./TAX COLLECTOR	0.163%	0.138%	53,959	29,982	23,977	17.9260%
5400100000	VETERANS SERVICES	0.039%	0.035%	12,885	7,643	5,242	10.4603%
4500100000	WASTE MANAGEMENT DIST.	1.130%	1.517%	374,053	329,170	44,883	-25.5410%
943001	WASTE RES MGMT DIST	0.281%	0.200%	93,123	43,397	49,726	40.6047%

Notes:

- 1: Includes Dept ID 2700200000
- 2: Includes Dept ID 2500200000
- 3: Includes Dept ID 2500400000
- 4: Includes Dept ID 2500500000
- 5: Includes Dept ID 2500100000
- 6: Includes Dept ID 2500700000
- 7: Includes Dept ID 4100500000
- 8: Includes Dept ID 4300100000
- 9: Includes Dept ID 2500300000
- 10: Includes Dept ID 4200300000

100.0000%

100.0000%

33,111,997

21,696,525

11,415,472