

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

930-E




**FROM:** Human Resources Department


**SUBMITTAL DATE:**  
January 25, 2005

**SUBJECT:** Human Resources Internal Service Fund (ISF) Rates for Fiscal Year 2005-06

**RECOMMENDED MOTION:** That the Board of Supervisors approve the Assistant County Executive Officer/Human Resources Director's recommendation for the Fiscal Year 2005/2006 rates for Workers' Compensation, Medical Malpractice, General/Auto 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  
 Asst. County Executive Officer/Human Resources Dir.

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

<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:	\$ 0	For Fiscal Year:	2005/2006

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

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

**County Executive Office Signature** 

Dept't Recomm.:  Consent  Policy  
 Per Exec. Ofc.:  Consent  Policy

Prev. Agn. Ref.: \_\_\_\_\_ District: \_\_\_\_\_ Agenda Number: **3.35e**

Costs have increased as we experience growth in County programs due to legislative mandates, new programs developed by various departments, and population growth. Such growth translates into additional risk-related exposures and costs such as additional square footage, number of vehicles, more miles driven in both County and private vehicles while in the performance of job related activities, 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 05/06, our actuaries recommend funding at the 75% to 85% Confidence Levels; however, a 70% Confidence Level is considered marginally acceptable. We recommend funding as follows: Workers' Compensation at a minimum 70% Confidence Level, General Liability at a minimum 70% Confidence Level, and Medical Malpractice at a minimal 70% Confidence Level (even though 80 % is a more prudent 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 the recommendation of the Assistant CEO/HR Director.

Funding the ISF's at the level recommended by our actuaries would:

- 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;
- Help maintain our bond rating, thus reducing the cost of borrowing;
- Meet GASB-10 requirements that public entities must report the "ultimate" cost of self-insured claims liabilities and operating expenses on their financial statements. Ultimate claims costs include future payments on claims already reported, plus those claims incurred but not yet reported (IBNR).

The Board approved a plan in 1997 that required the minimum annual funding of the ISF's be set 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 was facing during the 2004/05 fiscal year budget planning, our recommended rates for the Workers' Compensation, General Liability, and Medical Malpractice programs were reduced to what equates to a 40% Confidence Level. If we were to continue to fund at this very low level (40% Confidence Level), and losses exceed our projection, significant increases in funding would be required in FY 2006-07 and beyond to reach the recommended funding levels.

The CSAC-Excess Insurance Authority's standards indicate that its members should maintain program assets for expected loss costs plus a reasonable margin for contingencies. According to the actuary, "This may be translated into what we consider a marginally acceptable Confidence Level of 70%." The actuary also states: "Generally, the amount should be sufficient to bring the funding to the 75% to 85% Confidence Level."

## **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 04/05, the actuary recommended funding at the 75% Confidence Level (\$40,101,000). However, due to the fiscal challenges, the rates were approved at the 40% Confidence Level (\$33,112,00) and included a 5% anticipated savings due to the implementation of the HCO managed care program which will end on February 1, 2005.

For FY 05/06, the actuary recommended a funding range of 75% to 85% Confidence Level. The rates have been calculated at the 70% Confidence Level, or \$34,517,000. The total required funding of all workers' compensation outstanding liabilities as of June 30, 2005, is \$74,680,000 discounted for investment income including incurred but not reported (IBNR) claims. Given our current projected fund balance of \$68,394,000 at June 30, 2005 a deficiency will exist, bringing our actual funding down to the 52% Confidence Level. The recommended rates include \$1,665,000 to work towards bringing the fund to the 70% Confidence Level by June 20, 2009.

This year the actuary has been very liberal in the rate of loss development factor. She has applied a 16% anticipated savings for claims loss development due to the passage of AB 227 and SB899. It should be noted that, although claims costs have risen, the County's loss rate is **14% 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, Community Health Agency, Exclusive Care, Employee Assistance Program and Occupational Medicine 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 higher rates due to the amount of losses experienced in recent years and the high settlements or judgments being awarded.

The cost for medical malpractice insurance premiums for FY 05/06 is expected to increase by 25% (October 1, 2005 renewal) over the current year (October 1, 2004) renewal. In addition to the rate increase, there is an adjustment for incurred losses and a cost for the increase in exposure. CSAC-EIA's loss allocation to its member Counties is based upon a blend of exposure and losses, at an 80% Confidence Level discounted at 5%.

The County's exposure base is up approximately 4.5% 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. The recommended funding for FY 05/06 is \$ 4,302,000 (claims and operating costs), which represents an 70% Confidence Level on a one (1) year fully funded plan.

We are recommending that the Board of Supervisors approve funding for medical malpractice at a 70% Confidence Level to comply with current policy for fiscal year 2005/06. However, we will be returning to the Board of Supervisors to recommend a policy revision for medical malpractice, effective fiscal year 2006/07, from a 70% Confidence Level to an 80% Confidence Level. This is necessary due to the long tail of medical malpractice claims, their volatility and severity, and to recognize the increase in higher

risk exposures (new business operation) at the hospital. In addition to funding at the 70% level for FY 2005/06, we will continue the practice of using a 70% experience weighting for fiscal year 2005/06 only and increase it to a 80% weighting beginning in fiscal year 2006/07 to fully fund the expected claims on a "go forward basis".

The actuary has projected our prior years' outstanding liabilities on 6-30-2005 at the 70% Confidence Level to be \$9,517,000 (with assets projected to be \$11,420,000), leaving only a surplus of \$1,903,000 which will be used to bring the Confidence Level to 70% on 6-30-2006. In contrast, the surplus on 6-30-04 at a 70% Confidence Level was \$3,492,000. Without proper funding, the surplus is drawn down to dangerously low levels. After the reduction of the current surplus of \$1,903,000, there are no more available funds to pay for the program and its costs outside of the rates.

### **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/Auto Liability coverage this year is budgeted at a 50% increase for the first \$15,000,000 over the County's \$1,000,000 self-coverage. The rate increase for the the next \$10,000,000 in coverage (in excess the \$15,000,000) is budgeted at a 30% increase. 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 Genera/Auto Liability is based upon projections of square footage (-.0021% net decrease), full time equivalent positions (3% decrease), estimated miles driven (-1% decrease), number of volunteers (24% increase). The County's recommended funding level has been based on a 70% Confidence Level. CSAC-EIA standards are minimally at the 70% Confidence Level; however, their recommendation is: "...the amount should be sufficient to bring the funding to the 75% to 85% Confidence Level." We recommend that we fully fund for the projected claims that occur in 2005/06 (go forward claims fully funded) at a 70% Confidence Level. In addition, we recommend funding the existing prior years' outstanding claims deficiency over a three-year period, for a total of \$16,075,000 in department charges this fiscal year. There are also additional department-specific premiums for separate programs, as noted below, in an amount of \$581,079 for a total funding and department allocations of \$ 16,656,079. This funding level and plan is needed because the County has been using cash balances, rather than department charges, to fund the program. The actuary is estimating at 6-30-2005 the outstanding (prior years') liabilities will be \$27,517,000 and the projected assets will be \$15,564,000 bringing the funding below the 25% Confidence Level.

In addition to the (above) standard County coverage, we have separate stand alone programs such as Garage Liability, Aviation Hull and Liability, Airport Liability, Seven Oaks Dam Liability and various bonds which are charged to departments with these special needs. We anticipate there will be no increase or a minimal increase in these respective insurance premiums.

The recommended weighting allocation to departments for fiscal year 2005/06 is based on 70% experience and 30% exposure capped at \$150,000 total cost for small departments, \$500,000 for medium-sized departments and \$1,000,000 for large departments. This represents an increase in the caps from fiscal year 2004/05 of \$250,000 for medium-sized departments and \$500,000 for large departments while the small departments' caps have stayed the same (\$150,000). The purpose of a higher experience weighting and higher caps is to attribute charges to departments with the highest severity/loss frequency. Human Resources Risk Management will collaborate with departments to reevaluate exposure management and loss prevention so that future charges may be reduced.

## **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.

Annual updating, using new replacement cost factors, also adds to the current insured values. Any new square footage, addition to personal property, new equipment, or physical damage vehicles will cause the insured values to increase, hence an increase in the insurance premium. The reported total square footage for FISCAL YEAR 2004/05 was 7,702,445 and for FY 2005/06 is 7,686,369, a .0021% decrease. The increase in All Risk replacement cost values is 18.96% (FY 04/05 renewal = \$1,368,709,057 and FY 05/06 renewal \$1,627,867,981) and the increase in Earthquake values is 10.19% (FY 04/05 renewal \$835,101,530 and FY 05/06 renewal \$920,198,526).

For FY 05/06 we expect no increase in the All Risk rate, including Flood and Boiler and Machinery insurance rates; however, the premium billed will increase due to the additional cost of insured values (above). All buildings with a replacement cost value of \$1 million or more, and others when required by contract or financing agreements, are insured for Earthquake. The rates that are charged to CSAC-EIA member Counties is significantly below non-CSAC-EIA insureds' rates.

Effective with FY 2004/05 the fund now includes a \$100,000 line item to cover departments' deductibles and allows adjustment of claim costs to be paid on an as-needed basis until the departments can reimburse the fund their appropriate deductible cost(s).

## **Short-Term Disability Insurance**

The rate for Short Term Disability (STD) insurance will remain at 0.90% of gross salary for FY 05/06. 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 remain at 0.914% of gross salary for FY 05/06. 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.

## **Unemployment Insurance**

Our Unemployment Insurance Benefit program is self-funded. The rate for Unemployment Insurance will increase to .00140% of gross salary for FY 05/06. The rate had been reduced to one-half this amount since FY 00-01 to draw down the excess cash balance. The analysis for FY 05-06 now requires the full rate to be reinstated to allow for adequate claim payment reserves and recommended fund reserve level.

### **Temporary Assignment Program**

The current overhead rate of 22.9% will not change for FY 05-06. Analysis shows that no adjustments are needed for this period. Adequate reserves are available to support this program.

# All Departments Combined Charges for FY 2005/2006

ATTACHMENT A

FUND ID.	DEPT. ID.	PROPERTY	FY 04-05		FY 05-06		3 YR 40%		3 YR 70%		2 YR 40%		1 YR 70%		TOTAL BY DEPT ID FOR FY 04/05		TOTAL BY DEPT ID FOR FY 05/06		% DIFF.	
			GL/AL	% DIFF.	GL/AL	% DIFF.	GL/AL	% DIFF.	GL/AL	% DIFF.	GL/AL	% DIFF.	GL/AL	% DIFF.	GL/AL	% DIFF.	GL/AL	% DIFF.	GL/AL	% DIFF.
10000	12001000000	AGRICULTURAL COMMISSIONER	10,663	11%	11,801	11%	24,039	37%	32,912	37%	34,702	37%	34,713	37%	80,361	29%	103,564	29%	23,203	
10000	12002000000	ASSESSOR	42,962	11%	47,548	11%	37,399	50%	56,016	50%	47,548	50%	103,564	29%	80,361	29%	103,564	29%	23,203	
10000	12003000000	ASSESSOR-COUNTY CLERK/RECORDER	56,110	65%	92,507	65%	28,917	125%	64,957	125%	85,027	125%	157,464	85%	85,027	85%	157,464	85%	72,437	
10000	13001000000	ASSESSOR-RECORDS MGMT PROGRAM	29,377	11%	32,513	11%	10,983	51%	16,544	51%	40,360	51%	49,057	22%	40,360	22%	49,057	22%	8,697	
10000	10001000000	AUDITOR-CONTROLLER	2,939	14,742	4,402	402%	13,542	22,377	65%	22,377	65%	16,481	125%	37,119	125%	37,119	125%	20,638		
10000	42006000000	BOARD OF SUPERVISORS	13,945	76,149	446%	24,276	64,157	184%	64,157	184%	38,221	267%	140,306	267%	140,306	267%	102,085			
10000	42002000000	CHA-ANIMAL CONTROL	18,898	53,591	184%	132,238	180,182	44%	180,182	44%	151,136	22%	243,773	61%	92,637	61%	92,637	61%	9,941	
10000	42004000000	CHA-CA CHILDREN SERVICES	20,107	22,253	11%	30,350	32%	30,350	32%	30,350	32%	43,185	22%	52,603	22%	52,603	22%	13,976		
10000	42001000000	CHA-PUBLIC HEALTH ADMINISTRATION	19,610	27,173	39%	74,339	80,753	9%	80,753	9%	93,949	107,926	107,926	15%	93,949	15%	107,926	15%	13,976	
10000	63001000000	COOPERATIVE EXTENSION	160,462	189,606	18%	188,760	254,924	35%	254,924	35%	355,112	199%	462,162	30%	355,112	30%	462,162	30%	107,050	
10000	15001000000	COUNTY COUNSEL	5,794	6,412	11%	2,729	3,557	30%	3,557	30%	8,523	30%	9,969	17%	8,523	17%	9,969	17%	1,447	
10000	21002000000	COURTS-FINANCIAL SERVICES	14,120	15,628	11%	9,990	14,391	44%	14,391	44%	24,110	30,019	30,019	25%	24,110	25%	30,019	25%	5,908	
10000	21001000000	COURTS-STATE UNALLOWABLE-COUNTY	349,370	919	-100%	1,145	41,979	3566%	41,979	3566%	5,275	41,979	41,979	696%	5,275	696%	41,979	696%	36,704	
10000	23001000000	DCSS (DEPT CHILDRENS SOCIAL SERVICES)	105,999	121,567	15%	123,950	159,848	29%	159,848	29%	506,584	3,321	506,584	-99%	506,584	-99%	506,584	-99%	506,584	
10000	22001000000	DISTRICIT ATTORNEY-CRIMINAL	81,388	96,644	19%	364,081	654,540	80%	654,540	80%	229,949	281,184	281,184	22%	229,949	22%	281,184	22%	51,466	
10000	51001000000	DPSS	610,763	697,257	14%	1,304,177	1,951,721	50%	1,951,721	50%	1,914,940	2,648,978	2,648,978	38%	1,914,940	38%	2,648,978	38%	734,037	
10000	18301000000	EDA-EDWARD-DEAN MUSEUM	13,936	15,423	11%	4,056	7,359	81%	7,359	81%	17,992	22,782	22,782	27%	17,992	27%	22,782	27%	4,791	
10000	11001000000	EXECUTIVE OFFICE	12,779	14,143	11%	10,759	14,822	38%	14,822	38%	23,538	26,965	26,965	23%	23,538	23%	26,965	23%	5,427	
10000	27002000000	FACILITIES MANAGEMENT	16,892	18,695	11%	133,124	210,703	58%	210,703	58%	150,016	229,398	229,398	53%	150,016	53%	229,398	53%	79,382	
10000	21006000000	FIRE-FORESTRY PROTECTION	254,714	300,431	18%	354,785	616,293	74%	616,293	74%	609,499	916,724	916,724	50%	609,499	50%	916,724	50%	307,226	
10000	11301000000	HUMAN RESOURCES	3,689	4,083	11%	1,023	1,594	55%	1,594	55%	4,712	5,667	5,667	20%	4,712	20%	5,667	20%	955	
10000	41004000000	MH-ADMINISTRATION	7,549	10,848	44%	52,981	67,813	28%	67,813	28%	60,530	78,661	78,661	30%	60,530	30%	78,661	30%	18,131	
10000	41003000000	MH-DETENTION-INDIO	28,532	25,041	-12%	243,898	497,899	104%	497,899	104%	272,430	522,740	522,740	92%	272,430	92%	522,740	92%	250,310	
10000	41001000000	MH-PUBLIC GUARDIAN	8,399	9,295	11%	23,044	26,151	13%	26,151	13%	30,072	27,926	27,926	-7%	30,072	-7%	27,926	-7%	(2,146)	
10000	41002000000	MH-SUBSTANCE ABUSE	42,863	49,271	15%	25,118	61,374	144%	61,374	144%	14,564	18,518	18,518	27%	14,564	27%	18,518	27%	3,955	
10000	26007005000	PROBATION ADMINISTRATION	258,773	333,379	29%	134,683	250,620	86%	250,620	86%	476,091	721,535	721,535	52%	476,091	52%	721,535	52%	245,444	
10000	26002005000	PROBATION-FIELD SERVICES	6,895	8,061	17%	6,824	12,953	66%	12,953	66%	6,981	110,645	110,645	63%	6,981	63%	110,645	63%	42,665	
10000	26001005000	PROBATION-JUVENILE INSTITUTIONS	42,900	49,284	15%	129,641	131,706	3%	131,706	3%	13,719	180,970	180,970	53%	13,719	53%	180,970	53%	7,296	
10000	24001000000	PUBLIC DEFENDER	116,651	128,104	11%	69,427	103,827	50%	103,827	50%	186,078	232,931	232,931	25%	186,078	25%	232,931	25%	46,853	
10000	73001000000	PURCHASING	4,163	4,608	11%	3,694	5,572	51%	5,572	51%	400,982	425,739	425,739	6%	400,982	6%	425,739	6%	24,777	
10000	73002000000	PURCHASING-CENTRAL MAILING	1,428	1,649	16%	2,718	4,520	66%	4,520	66%	7,857	10,180	10,180	30%	7,857	30%	10,180	30%	2,322	
10000	43002000000	RCRMC-DETENTION HEALTH SERVICES	3,834	6,718	75%	9,942	12,986	31%	12,986	31%	9,942	12,986	12,986	49%	9,942	49%	12,986	49%	2,025	
10000	17001000000	REGISTRAR OF VOTERS	22,363	25,017	12%	4,160	7,439	79%	7,439	79%	9,942	12,986	12,986	31%	9,942	31%	12,986	31%	3,044	
10000	25001000000	SHERIFF-ADMINISTRATION	9,699	12,347	27%	30,921	31,607	2%	31,607	2%	7,984	14,157	14,157	77%	7,984	77%	14,157	77%	6,163	
10000	25006000000	SHERIFF-BEN CLARK TRAINING CTR	132,561	146,712	11%	42,407	163,838	1370%	163,838	1370%	53,284	56,624	56,624	6%	53,284	6%	56,624	6%	3,340	
10000	25003000000	SHERIFF-CAC SECURITY	-	-	0%	16,948	64,993	53%	64,993	53%	20,841	176,185	176,185	745%	20,841	745%	176,185	745%	155,344	
10000	25010000000	SHERIFF-CORONER	-	-	0%	16,948	729	-96%	729	-96%	174,968	211,705	211,705	21%	174,968	21%	211,705	21%	36,737	
10000	25004000000	SHERIFF-CORRECTIONS	23,321	25,811	11%	54,350	62,388	15%	62,388	15%	19,948	729	729	-96%	19,948	-96%	729	-96%	(16,219)	
10000	25005000000	SHERIFF-COURT SVCS	467,603	517,519	11%	614,438	1,075,472	75%	1,075,472	75%	77,671	88,199	88,199	14%	77,671	14%	88,199	14%	10,528	
10000	25003000000	SHERIFF-PATROL	139,486	154,867	11%	41,906	50,383	20%	50,383	20%	57,217	66,642	66,642	16%	57,217	16%	66,642	16%	9,425	
10000	25010000000	SHERIFF-PUBLIC ADMINISTRATOR	10,841	11,998	11%	5,771	9,880	71%	9,880	71%	16,612	21,878	21,878	32%	16,612	32%	21,878	32%	1,481,986	
10000	25002000000	SHERIFF-SUPPORT SERVICES	28,575	35,523	24%	175,505	74,117	-58%	74,117	-58%	204,080	109,640	109,640	-46%	204,080	-46%	109,640	-46%	(94,440)	
10000	31102000000	TLMA-BUILDING & SAF-CODE ENF	20,935	23,952	14%	77,491	38,535	31%	38,535	31%	38,184	47,946	47,946	26%	38,184	26%	47,946	26%	9,762	
10000	31201000000	TLMA-BUILDING & SAFETY	8,717	9,411	8%	29,467	31,611	7%	31,611	7%	98,426	125,770	125,770	28%	98,426	28%	125,770	28%	27,345	
10000	14001000000	TLMA-SURVEYOR	11,025	12,729	15%	20,824	24,343	68%	24,343	68%	25,545	37,072	37,072	45%	25,545	45%	37,072	45%	11,527	
10000	14002000000	TREAS/TAX COLLECTOR	5,138	4,416	-14%	20,824	46,773	125%	46,773	125%	25,962	51,189	51,189	97%	25,962	97%	51,189	97%	25,227	
10000	72003006002	US BKRT/DISTRICT COURT	14,976	13,743	-4%	12,570	18,819	50%	18,819	50%	26,946	32,562	32,562	21%	26,946	21%	32,562	21%	5,616	
10000	54001000000	VETERANS SERVICES	90,611	100,284	11%	-	-	0%	-	0%	90,611	100,284	100,284	11%	90,611	11%	100,284	11%	9,673	
15100	947200	TOTAL FOR GENERAL FUND	3,425,768	3,650,265	7%	8,314,915	12,368,166	49%	12,368,166	49%	88,525	155,168	155,168	75%	88,525	75%	155,168	75%	66,642	
20000	31303000000	FLOOD CONTROL DIST.	52,648	61,804	17%	370,717	596,037	61%	596,037	61%	423,365	657,841	657,841	35%	423,365	35%	657,841	35%	4,344,381	
20000	31301000000	TLMA-CROSSING GUARD	64	57	-10%	188	135	-28%	135	-28%	252	192	192	-24%	252	-24%	192	-24%	234,476	
20200	31002000000	TLMA-TRANSPORTATION	57,156	92,157	61%	1,321,04														

All Departments Combined Charges for FY 2005/2006

FUND ID.	DEPT. ID	ED	FY 04-05 PROPERTY	FY 05-06 PROPERTY	% DIFF.	FY 04-05 GL/AL	FY 05-06 GL/AL	3 YR 70% @ 70%	2 YR 40% MED MAL	1 YR 70% MED MAL	TOTAL BY DEPT ID FOR FY 04/05	TOTAL BY DEPT ID FOR FY 05/06	% DIFF.	\$ DIFF.
21550	19003000000	EDA-WORKFORCE DEVELOPMENT	\$ 114,997	\$ 126,309	10%	\$ 48,620	\$ 74,157	53%			\$ 163,617	\$ 200,466	23%	\$ 36,849
22000	11303000000	HUMAN RESOURCES-AIR QUALITY DIVISION	\$ 256	\$ 980	283%	\$ 317	\$ 681	115%			\$ 573	\$ 1,661	190%	\$ 1,089
22100	19107000000	EDA-AVIATION	\$ 114,746	\$ 59,464	-48%	\$ 202,038	\$ 202,416	0%			\$ 316,784	\$ 219,880	-17%	\$ (54,904)
22200	19201000000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 107,935	\$ 150,678	40%	\$ 56,340	\$ 68,803	22%			\$ 164,275	\$ 219,481	34%	\$ 55,206
22250	25051000000	SHERIFF-CAL ID PROGRAM	\$ 4,613	\$ 5,106	11%	\$ 3,210	\$ 4,902	53%			\$ 7,823	\$ 10,008	28%	\$ 2,184
23525	905102	EDA-CSA 51-DESERT CENTER M/S	\$ 4,399	\$ 4,869	11%	\$ 1,702	\$ 2,707	59%			\$ 6,101	\$ 7,576	24%	\$ 1,475
23850	908501	EDA-CSA 85-CABAZON L/DIR	\$ 7,028	\$ 8,203	17%	\$ 2,086	\$ 3,400	63%			\$ 9,114	\$ 11,603	27%	\$ 2,489
24550	914301	EDA-CSA 143-RANCHO CA P&R	\$ 853	\$ 944	11%	\$ 710	\$ 647	-9%			\$ 1,563	\$ 1,591	2%	\$ 28
24575	914501	EDA-CSA 145-SUN CTY P&R	\$ 8,817	\$ 9,759	11%	\$ 2,681	\$ 4,117	54%			\$ 11,498	\$ 13,876	21%	\$ 2,377
33200	931002	REG PARKS & OPN SPC DISTRICT-COMM PARKS	\$ 606	\$ 671	11%	\$ 306	\$ 113,702	37058%			\$ 912	\$ 114,373	12436%	\$ 113,461
40050	43001000000	RCRMC	\$ 335,440	\$ 394,231	18%	\$ 356,191	\$ 609,189	71%	\$ 3,556,918	\$ 4,145,601	\$ 4,248,549	\$ 5,149,021	21%	\$ 900,471
40200	45001000000	WASTE MANAGEMENT DEPT.	\$ 40,303	\$ 6,498	-84%	\$ 152,013	\$ 363,241	139%			\$ 192,316	\$ 369,739	92%	\$ 177,423
40400	912211	EDA-CSA 122-MESA VERDE	\$ 133	\$ 147	11%	\$ 262	\$ 406	55%			\$ 395	\$ 553	40%	\$ 158
45200	31307000000	EDA-CSA 62-RIPLEY L/W/S	\$ 7,511	\$ 8,312	11%	\$ 5,996	\$ 10,169	55%			\$ 1,883	\$ 2,368	26%	\$ 485
45300	73005000000	TLMA-TRANSP EQUIP GARAGE-ISF	\$ 76,524	\$ 84,693	11%	\$ 37,751	\$ 84,682	124%			\$ 13,107	\$ 18,481	41%	\$ 5,375
45300	73005000000	PURCHASING-FLEET SERVICES-ISF	\$ 11,041	\$ 12,219	11%	\$ 3,152	\$ 11,335	260%			\$ 114,275	\$ 169,375	48%	\$ 55,100
45420	11092000000	OASIS	\$ 56,684	\$ 68,612	21%	\$ 46,787	\$ 76,387	63%			\$ 14,193	\$ 23,554	66%	\$ 9,362
45500	74001000000	INFORMATION TECHNOLOGY	\$ 6,599	\$ 7,240	10%	\$ 3,850	\$ 5,805	51%			\$ 10,449	\$ 13,045	25%	\$ 2,596
45600	73003000000	PURCHASING-PRINTING SERVICES	\$ 14,091	\$ 16,479	17%	\$ 12,877	\$ 9,883	-23%			\$ 26,968	\$ 26,362	-2%	\$ (606)
45700	73004000000	PURCHASING-SUPPLY SERVICES	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 113	\$ 146	\$ 113	\$ 146	29%	\$ 33
45800	11320000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 3,368	\$ 3,728	11%	\$ 31,755	\$ 73,890	132%			\$ 35,123	\$ 77,558	121%	\$ 42,435
46000	11309000000	HUMAN RESOURCES-LIABILITY INS	\$ 160	\$ 177	11%	\$ 224	\$ 344	54%			\$ 384	\$ 521	36%	\$ 137
46020	11307000000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 160	\$ 177	11%	\$ 146	\$ 225	54%			\$ 306	\$ 402	31%	\$ 96
46040	11313000000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 3,179	\$ 3,519	11%	\$ 3,162	\$ 4,780	51%			\$ 6,341	\$ 8,289	31%	\$ 1,957
46100	11322000000	HUMAN RESOURCES-PROPERTY LOSS CONTROL	\$ 2,045	\$ 1,656	-19%	\$ 1,038	\$ 1,223	18%			\$ 3,526	\$ 3,964	12%	\$ 439
46100	11308000000	HUMAN RESOURCES-EAP	\$ 3,179	\$ 3,519	11%	\$ 49,846	\$ 61,862	24%			\$ 53,025	\$ 65,381	23%	\$ 12,355
46120	11329000000	HUMAN RESOURCES-WORKERS' COMP	\$ -	\$ -	0%	New Dept	\$ -	0%	New Dept	\$ -	\$ -	\$ -	0%	\$ -
46120	11329000000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ -	\$ -	0%	New Dept	\$ -	0%	New Dept	\$ -	\$ -	\$ -	0%	\$ -
47000	11318000000	HUMAN RESOURCES-TAP	\$ 1,674	\$ 4,746	184%	\$ 5,235	\$ 9,031	73%			\$ 6,909	\$ 13,777	99%	\$ 6,868
51470	937001	VAN HORN REGIONAL TREATMENT CNTR-JPA	\$ 14,031	\$ 15,529	11%	\$ -	\$ 475	0%			\$ 14,031	\$ 15,529	11%	\$ 1,498
51540	931104	REG PARKS & OPN SPC DISTRICT	\$ 87,598	\$ 96,949	11%	\$ 62,674	\$ 475	-99%			\$ 150,272	\$ 97,424	-35%	\$ (52,848)
		TOTAL FOR ALL OTHER FUNDS	\$ 1,343,007	\$ 1,472,290	10%	\$ 2,844,041	\$ 4,287,912	51%	\$ 3,557,474	\$ 4,146,832	\$ 7,744,522	\$ 9,907,034	28%	\$ 1,928,036
		TOTALS BY LINE OF COVERAGE	\$ 4,768,775	\$ 5,122,555	7%	\$ 11,158,956	\$ 15,656,078	49%	\$ 3,645,999	\$ 4,302,000	\$ 19,573,730	\$ 26,080,633	33%	\$ 6,506,903

**Human Resources Department  
Workers' Compensation Division  
Cost Allocation By Department**

ATTACHMENT 'B'

80/20 Weighting  
70% Confidence Level  
1/12/05

New Dept. ID	Dept Name	2005-06 Charge \$	2004-05 Charge \$	Change \$	2005-06 Percent Of Allocation	2004-05 Percent Of Allocation	Change in Relative Percent	Comments
2800100000	AGRICULTURAL COMMISSIONER	230,895	247,623	(16,728)	0.669%	0.748%	-14.4351%	
1200200000	ASSESSOR-COUNTY CLERK/RECORDER	178,557	154,762	23,795	0.517%	0.467%	5.8727%	
1000200000	ASSESSMENT APPEALS BRD	3,103	1,741	1,362	0.009%	0.005%	63.5690%	Loss in 04/05
1200100000	ASSESSOR	251,218	237,404	13,814	0.728%	0.717%	-2.8964%	
1300100000	AUDITOR-CONTROLLER	61,342	47,359	13,983	0.178%	0.143%	18.8581%	
1000100000	BD. OF SUPERVISORS	26,104	22,801	3,303	0.076%	0.069%	5.0534%	
1150100000	CFD ASSESSMENT DISTRICT ADMIN	44,926	33,581	11,345	0.130%	0.101%	22.7653%	
4200600000	CHA-ANIMAL CONTROL	164,352	110,200	54,152	0.476%	0.333%	36.8562%	
4200200000	CHA-CA CHILDREN SERV'S.	188,196	164,367	23,829	0.545%	0.496%	5.0675%	
4200400000	CHA-ENVIRONMENT HEALTH	350,609	416,629	(66,020)	1.016%	1.258%	-22.7772%	
4200100000	CHA-PUBLIC HEALTH ADMIN. <sup>10</sup>	1,135,600	1,172,778	(37,178)	3.290%	3.542%	-11.1451%	
	<b>CHA-TOTAL</b>	<b>1,838,757</b>	<b>1,863,974</b>	<b>(25,217)</b>	<b>5.327%</b>	<b>5.629%</b>	<b>-9.4775%</b>	
938001	CHILDREN & FAMILIES 1ST COMM	15,426	9,087	6,339	0.045%	0.027%	55.7698%	Loss in 02-03 /increase in payroll
6300100000	COOP EXTENSION	1,288	1,223	65	0.004%	0.004%	-3.3136%	
1500100000	COUNTY COUNSEL	46,850	58,954	(12,104)	0.136%	0.178%	-27.0755%	
2300100000	DCSS (DEPT CHILDRENS SOCIAL SERVICES)	670,057	514,322	155,735	1.941%	1.553%	19.5498%	
2200100000	DISTRICT ATTORNY-CRIMINAL	1,307,942	1,304,872	3,070	3.789%	3.941%	-8.0202%	
5100100000	DPSS	4,008,485	2,939,048	1,069,437	11.613%	8.876%	25.1543%	
5200100000	DPSS-DCA-ADMINISTRATION	9,475	8,873	602	0.027%	0.027%	-2.0160%	
5200300000	DPSS-DCA-LOC INITIATIVE CENTER	18,114	12,405	5,709	0.052%	0.037%	33.9970%	Loss in 01/02
5200200000	DPSS-DCA-LOCAL INITIATIVE PROGRAM	10,039	10,818	(779)	0.029%	0.033%	-14.8437%	
	<b>DPSS-TOTAL</b>	<b>4,046,112</b>	<b>2,971,144</b>	<b>1,074,968</b>	<b>11.722%</b>	<b>8.973%</b>	<b>24.9644%</b>	
1900100000	EDA-ADMIN	48,919	42,656	6,263	0.142%	0.129%	5.2371%	
1910700000	EDA-AVIATION	1,318	898	420	0.004%	0.003%	34.7215%	
912211	EDA-CSA 122-MESA VERDE	453	415	38	0.001%	0.001%	0.1276%	
912601	EDA-CSA 126	262	229	33	0.001%	0.001%	4.8609%	
914301	EDA-CSA 143-RANCH CA P&R	1,663	1,737	(74)	0.005%	0.005%	-12.1440%	
914501	EDA-CSA 145-SUN CTY P&R	827	775	52	0.002%	0.002%	-2.1313%	
915201	EDA-CSA 152	442	500	(58)	0.001%	0.002%	-18.8318%	
905102	EDA-CSA 51-DESERT CENTER M/S	16,660	3,476	13,184	0.048%	0.010%	339.8099%	Loss in 03/04
906203	EDA-CSA 62-RIPLEY LW/S	555	491	64	0.002%	0.001%	3.7765%	
908501	EDA-CSA 85-CABAZON L/D/R	1,045	1,059	(14)	0.003%	0.003%	-9.4373%	

**Human Resources Department  
Workers' Compensation Division  
Cost Allocation By Department**

80/20 Weighting

70% Confidence Level

1/12/05

New Dept. ID	Dept Name	2005-06 Charge \$	2004-05 Charge \$	Change \$	2005-06 Percent Of Allocation	2004-05 Percent Of Allocation	Change in Relative Percent	Comments
985101	EDA-PUBLIC AUTHORITY ADMINISTRATION	512		512	0.001%		0.0000%	New This Year
1930100000	EDA-EDWARD-DEAN MUSEUM	477	466	11	0.001%	0.001%	-6.1452%	
1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	7,276	9,941	(2,665)	0.021%	0.030%	-32.8362%	decrease in losses
1900400000	EDA-HOUSING AUTHORITY	124,506	60,153	64,353	0.361%	0.182%	89.9359%	Large Loss in 03-04/increase in Payroll
1900300000	EDA-WORKFORCE DEVELOPMENT	298,945	242,070	56,875	0.866%	0.731%	13.3240%	
	<b>EDA-TOTAL</b>	<b>503,859</b>	<b>364,866</b>	<b>138,993</b>	<b>1.460%</b>	<b>1.102%</b>	<b>26.7209%</b>	
1100100000	EXECUTIVE OFFICE	24,981	21,621	3,360	0.072%	0.065%	6.0265%	
1101500000	EXECUTIVE OFFICE-LIBRARY SERVICE	665	578	87	0.002%	0.002%	5.5106%	
1109200000	EXECUTIVE OFFICE-OASIS FINANCIAL	5,090	2,887	2,203	0.015%	0.009%	N/A	Increase in payroll
1109300000	EXECUTIVE OFFICE-OASIS HRMS	2,670	1,422	1,248	0.008%	0.004%	N/A	Increase in payroll
7200100000	FACILITIES MGMT DEPT.	668,842	730,275	(61,433)	1.938%	2.205%	-15.9555%	
7200100000	FACILITIES MGMT. CO FARM	8,016	9,068	(1,052)	0.023%	0.027%	-18.8822%	
2700200000	FIRE-FORESTRY PROTECTION <sup>1</sup>	296,529	411,621	(115,092)	0.859%	1.243%	-33.8939%	
947200	FLOOD CONTROL DIST.	335,459	279,230	56,229	0.972%	0.843%	10.2425%	
2100600000	GRAND JURY	28,493	28,428	65	0.083%	0.086%	-8.0268%	
1130100000	HUMAN RESOURCES	126,900	144,596	(17,696)	0.368%	0.437%	-19.4666%	
1130300000	HUMAN RESOURCES-AIR QUALITY DIV.	968	838	130	0.003%	0.003%	5.9949%	
1132200000	HUMAN RESOURCES-EMPLOYEE ASST. PROG.	2,049	1,723	326	0.006%	0.005%	9.1037%	
1132000000	HUMAN RESOURCES-EXCLUSIVE CARE EPO	1,965	1,402	563	0.006%	0.004%	28.5944%	
1132700000	HUMAN RESOURCES-LEADERSHIP PROGRAM	534	366	168	0.002%	0.001%	N/A	
1131000000	HUMAN RESOURCES-LIABILITY INS	50,962	48,429	2,533	0.148%	0.146%	-3.4378%	
1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	911	804	107	0.003%	0.002%	3.9335%	
1132900000	HUMAN RESOURCES-OCC HEALTH & WELFARE	301	667	301	0.001%	0.001%	0.0000%	New This Year
1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	669	7423	667	0.002%	0.002%	-8.0259%	
1131300000	HUMAN RESOURCES-PROPERTY INSURANCE	8,207	7,423	784	0.024%	0.022%	1.4493%	
1131800000	HUMAN RESOURCES-PROPERTY INSURANCE	668,336	426,708	241,628	1.936%	1.289%	43.7263%	Large loss in 03-04
1130800000	HUMAN RESOURCES-TAP	39,952	46,619	(6,667)	0.116%	0.141%	-21.3583%	
	<b>HUMAN RESOURCES-TOTAL</b>	<b>901,752</b>	<b>679,575</b>	<b>222,177</b>	<b>2.612%</b>	<b>2.052%</b>	<b>21.7647%</b>	
7400100000	INFORMATION TECHNOLOGY	244,124	236,768	7,356	0.707%	0.715%	-5.3852%	
2900100000	LAFCO	2,615	2,260	355	0.008%	0.007%	6.1629%	
4100400000	MH ADMINISTRATION	184,014	161,639	22,375	0.533%	0.488%	4.4663%	

**Human Resources Department  
Workers' Compensation Division  
Cost Allocation By Department**

New Dept. ID	Dept Name	2005-06		2004-05		2005-06		2004-05		Change in	
		Charge \$	Change \$	Charge \$	Change \$	Percent Of Allocation	Percent Of Allocation	Percent	Relative Percent	Comments	
4100300000	MH DETENTION-INDIO	17,739	10,839	6,900	0.033%	0.033%	50.1837%	loss in 03-04			
4100500000	MH SUBSTANCE ABUSE <sup>7</sup>	197,316	177,635	19,681	0.536%	0.536%	1.9308%				
4100200000	MH TREATMENT	1,165,777	1,186,539	(20,762)	3.377%	3.583%	-9.8417%				
4100100000	MH-PUBLIC GUARDIAN	72,996	62,851	10,145	0.211%	0.190%	6.5765%				
	<b>MH-TOTAL</b>	<b>1,637,843</b>	<b>1,599,503</b>	<b>38,340</b>	<b>4.745%</b>	<b>4.831%</b>	<b>-6.0365%</b>				
5300100000	OFFICE ON AGING TITLE III	172,095	233,956	(61,861)	0.499%	0.707%	-32.4996%	Bad year fell off, good year replaced it			
2600200000	PROBATION-FIELD SERVICES	521,504	455,914	65,590	1.511%	1.377%	4.9655%				
2600700000	PROBATION-SPECIAL COURT SERVICES	141,750	142,326	(576)	0.411%	0.430%	-8.6077%				
2600100000	PROBATION-JUVENILE INSTITUTIONS	1,011,876	876,748	135,128	2.932%	2.648%	5.9070%				
	<b>PROBATION-TOTAL</b>	<b>1,675,130</b>	<b>1,474,988</b>	<b>200,142</b>	<b>4.853%</b>	<b>4.455%</b>	<b>4.2154%</b>				
2400100000	PUBLIC DEFENDER	371,276	516,600	(145,324)	1.076%	1.560%	-34.0502%	Bad year fell off, good year replaced it			
7300100000	PURCHASING	21,892	10,853	11,039	0.063%	0.033%	85.1049%	loss in 03-04			
7300200000	PURCHASING-CENTRAL MAILING	28,380	7,263	21,117	0.082%	0.022%	258.5580%	loss in 03-04			
7300500000	PURCHASING-FLEET SERVICES-ISF	125,314	117,208	8,106	0.363%	0.354%	-1.8899%				
7300300000	PURCHASING-PRINTING SERVICES	38,061	6,996	31,065	0.110%	0.021%	399.2314%	Large loss in 03-04			
7300400000	PURCHASING-SUPPLY SERVICES	9,322	9,169	153	0.027%	0.028%	-6.7089%				
	<b>PURCHASING-TOTAL</b>	<b>222,968</b>	<b>151,489</b>	<b>71,479</b>	<b>0.646%</b>	<b>0.458%</b>	<b>35.0623%</b>				
4300100000	RCRMC <sup>6</sup>	3,155,148	3,021,675	133,473	9.141%	9.126%	-4.1827%				
4300300000	RCRMC DETENTION HEALTH SERVICES	137,578	110,591	26,987	0.399%	0.334%	14.1572%				
4300200000	RCRMC MED INDIGENT SVC PROGRAM	12,862	12,310	552	0.037%	0.037%	-4.1201%				
	<b>RCRMC-TOTAL</b>	<b>3,305,588</b>	<b>3,144,576</b>	<b>161,012</b>	<b>9.577%</b>	<b>9.497%</b>	<b>-3.5375%</b>				
931104	REG PARKS & OPEN SPC DISTRICT	149,611	142,171	7,440	0.433%	0.429%	-3.4338%				
1700100000	REGISTRAR OF VOTERS	47,128	31,841	15,287	0.137%	0.096%	35.8189%				
946001	SALTON SEA AUTHORITY	1,620	1,401	219	0.005%	0.004%	6.1080%				
2500100000	SHERIFF ADMINISTRATION <sup>5</sup>	294,335	342,720	(48,385)	0.853%	1.035%	-21.1912%				
2500600000	SHERIFF CAC SECURITY	2,142	1,935	207	0.006%	0.006%	1.6082%				
2501000000	SHERIFF CORONER	220,181	211,802	8,379	0.638%	0.640%	-4.6059%				
2500400000	SHERIFF CORRECTIONS <sup>3</sup>	3,463,961	2,766,324	697,637	10.036%	8.354%	14.9058%				
2500300000	SHERIFF PATROL <sup>9</sup>	6,841,175	7,125,400	(284,225)	19.820%	21.519%	-11.8964%				
2500200000	SHERIFF SUPPORT SERVICES <sup>2</sup>	1,634,023	946,011	688,012	4.734%	2.857%	58.5017%	Increase in losses			

80/20 Weighting  
70% Confidence Level  
1/12/05

**Human Resources Department  
Workers' Compensation Division  
Cost Allocation By Department**

80/20 Weighting  
70% Confidence Level  
1/12/05

New Dept. ID	Dept Name	2005-06 Charge \$	2004-05 Charge \$	Change \$	2005-06 Percent Of Allocation	2004-05 Percent Of Allocation	Change in Relative Percent	Comments
2505100000	SHERIFF-CAL ID PROGRAM	19,093	31,047	(11,954)	0.055%	0.094%	-43.5661%	Large loss settled for less
2500500000	SHERIFF-COURT SVCS <sup>4</sup>	742,906	860,537	(117,631)	2.152%	2.599%	-20.7798%	
2501100000	SHERIFF-PUBLIC ADMINISTRATOR	5,089	4,342	747	0.015%	0.013%	7.5347%	
	<b>SHERIFF-TOTAL</b>	<b>13,344,586</b>	<b>12,403,954</b>	<b>940,632</b>	<b>38.661%</b>	<b>37.461%</b>	<b>-1.2773%</b>	
3100200000	TLMA-ADMN.	92,496	72,906	19,590	0.268%	0.220%	16.4214%	
3110200000	TLMA-BUILDING & SAF-CODE ENF	42,241	47,661	(5,420)	0.122%	0.144%	-18.6706%	
3110100000	TLMA-BUILDING & SAFETY	179,318	157,543	21,775	0.520%	0.476%	4.4475%	
3100300000	TLMA-COUNTER SERVICES	27,908	26,613	1,295	0.081%	0.080%	-3.7683%	
3130300000	TLMA-CROSSING GUARD	15,036	57,006	(41,970)	0.044%	0.172%	-75.7962%	
3100100000	TLMA-G.I.S.	10,197	8,961	1,236	0.030%	0.027%	4.4255%	
3120100000	TLMA-PLANNING	46,320	44,236	2,084	0.134%	0.134%	-3.9139%	
3130200000	TLMA-SURVEYOR	32,617	33,010	(393)	0.094%	0.100%	-9.3294%	
3130700000	TLMA-TRANSP. EQUIP GARAGE-ISF	17,590	16,313	1,277	0.051%	0.049%	-1.0577%	
3130100000	TLMA-TRANSPORTATION	818,650	739,717	78,933	2.372%	2.234%	1.5568%	
	<b>TLMA-TOTAL</b>	<b>1,282,374</b>	<b>1,203,966</b>	<b>78,408</b>	<b>3.715%</b>	<b>3.636%</b>	<b>-2.2600%</b>	
1400100000	TREAS./TAX COLLECTOR	53,618	42,777	10,841	0.155%	0.129%	15.0196%	
5400100000	VETERANS SERVICES	19,292	11,317	7,975	0.056%	0.034%	56.4345%	Increase in losses
4500100000	WASTE MANAGEMENT DIST.	423,987	416,091	7,896	1.228%	1.257%	-6.4947%	
943001	WASTE RES MGMT DIST	64,213	62,082	2,131	0.186%	0.187%	-5.0865%	
	<b>TOTAL</b>	<b>34,517,004</b>	<b>31,674,158</b>	<b>2,842,846</b>	<b>100.000%</b>	<b>100.000%</b>		

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