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

FROM: Human Resources Department

SUBMITTAL DATE:
January 17, 2006

SUBJECT: Human Resources Internal Service Fund Rate for Fiscal Year 2006-2007

RECOMMENDED MOTION: That the Board of Supervisors approve the Assistant County Executive Officer/Human Resources Director's recommendation for Internal Service Fund rates for Workers' Compensation, Medical Malpractice, General/Auto Liability, Property Insurance, Unemployment Compensation, Short-Term Disability and Long-Term Disability.

BACKGROUND: The County maintains Internal Service Funds (ISF's) for Board of Supervisors' authorized and/or legally required insurance programs. Each program is composed of a unique combination of self-insurance, excess insurance, self-administration, outsourced administration and limits of coverage. The Board approved a plan in 1997 that required the minimum annual funding of these ISF's be set at a 70% confidence level.

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, Auditor-Controller
BY *[Signature]* 1/23/06
Deputy

[Signature]

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

FINANCIAL DATA	Current F.Y. Total Cost:	\$	In Current Year Budget:
	Current F.Y. Net County Cost:	\$	Budget Adjustment:
	Annual Net County Cost:	\$	For Fiscal Year: 2006-07

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

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

County Executive Office Signature *[Signature]*

- Consent
- Policy
- Consent
- Policy

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Prev. Agn. Ref.: | **District:** | **Agenda Number:** **3.24c**

Background (continued):

Confidence level is the probability that the fund will be able to meet claim obligations for the projected year. The 1997 approved plan also included provisions that required:

- Each fund to be fully funded, at a minimum, for its “ultimate” expected liability each year on a go-forward basis (all estimated costs on all reported claims, plus estimated costs for claims that have occurred but are not yet reported (IBNR), as well as administrative costs).
- No reduction of cash reserves will be allowed except for payment of claims.

The allocations that departments pay for Workers’ Compensation, Medical Malpractice and General Liability are calculated in the manner required by the State Controller’s Office. The Controller requires distribution of each ISF program’s costs to be based upon a combination of each department’s loss experience, or claims history, and exposure with strong emphasis on loss experience. The recommended allocations attached hereto are based upon 80% weighting for loss experience and 20% for payroll/exposure.

Workers’ Compensation Insurance (WC)

Our Workers’ Compensation program is self-funded for the first \$2,000,000 of each claim. Excess insurance is provided through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA) for amounts above our self-insured level. For calculation of the cost distribution to departments, losses are capped at \$500,000 per claim; as a result, a department will be responsible, up to the cap amount, for each claim. Amounts paid on a single claim in excess of the cap amounts are allocated to the entire County on a pro-rata basis. Claims are self-administered by the County Human Resources Workers’ Compensation Division. The rates presented herein are calculated by the actuary to achieve the 70% confidence level on a go-forward basis.

We are pleased to report that overall WC rates will be reduced by \$3.19 million for Fiscal Year 2006-2007. The decrease in paid claims and subsequent rate decrease may be attributed to legislative changes, fraud identification, the Health Care Organization (HCO), the return-to-work pilot program, repetitive motion injury treatment, and other cost-reduction efforts. The rates also eliminate that fund’s deficit two years earlier than anticipated. See attachment A for the WC cost allocation by department.

Medical Malpractice Insurance

Our Medical Malpractice program provides coverage for Riverside County Regional Medical Center, Mental Health, Department of Public Health, Exclusive Care, Employee Assistance Program and Occupational Health. The program is self-insured for the first \$1,100,000 of each claim with excess insurance provided by CSAC-EIA. For calculation of the cost distribution, losses are capped at \$1,100,000 per claim. Claims are self-administered by the County Human Resources Risk Management Division. The rates are calculated by the actuary to achieve the 70% confidence level on a go-forward basis.

Medical Malpractice rates are increasing from \$4.3 million to \$6.1 million (a 43% increase) for FY 06-07. This rate increase is due to enhanced exposures because of the County’s increasingly complex and specialized health programs. The rates reflect insufficient fund balances in anticipation of future claims. To date, we have not experienced a year where the fund was incapable of paying all claims that came due; however, if we did experience a shortfall, any additional funds would have to come from the General Fund.

The proposed allocation represents the first of a three-year plan. A multi-year funding plan reduces the fluctuations in funding requirements over time when compared to repeated one-year funding calculations. Attachment B contains the cost allocation by department.

General Liability/Auto Liability Insurance

The General Liability/Auto Liability program is self-insured for the first \$1,000,000 of each claim. Excess insurance is provided for amounts above our self-insured retention by CSAC-EIA. For calculation of cost allocation to departments, claims are capped at \$150,000 per claim for small departments, \$500,000 per claim for medium-sized departments, and \$1,000,000 for large departments. Claims for this program are self-administered by the County Human Resources Risk Management Division. The rates are calculated by the actuary to achieve the 70% confidence level on a go-forward basis. Starting with Fiscal Year 2006-2007 this program will begin the second year of a three-year funding program.

For Fiscal Year 2006-2007 the General Liability ISF program costs are increasing by 23% (from \$16.6 million to \$20.4 million). The increase is due to a combination of trends including: increases in total outstanding claim reserves over the last three years, an upward trend in the number of claims received, and an upward trend in the number of large claims (over \$100,000) in three of the last four years. This upward trend is attributable to the rapid growth and urbanization of Riverside County. It is common for urban counties, as opposed to more rural counties, to experience more frequent, expensive claims as a result of increased use of infrastructure and increased litigiousness. Attachment B contains the cost allocation by department.

Property Insurance

The County's Property program is fully insured with various levels of deductibles based on the coverage. Deductibles are paid by each department as the loss occurs. In addition to covering the County's real and personal property, the program covers all buildings with a value of \$1,000,000 or more for earthquake coverage. The Property fund also includes the cost to administer the fund as well as the cost of other lines of insurance such as: Faithful Performance/Crime Coverage, Course of Construction, and Watercraft Hull and Liability. The Property ISF costs are allocated to departments on a pro rata basis based upon the relative square footage maintained by each department.

The County's scheduled property values, for insurance purposes, are on a replacement cost basis with a CSAC-EIA required appraisal every five years. The County's last appraisal was done in the spring/summer of 2005. The Property allocation is estimated to decrease 12% (from \$5.12 million to \$4.87 million) this year due to adjustments in the ISF Fund balance and changes in the insurance market. Attachment B contains the cost allocation by department.

Short-Term Disability Insurance

The rate for Short-Term Disability (STD) insurance will increase from .90% to 1.0% of gross salary for Fiscal Year 2006-2007. STD insurance covers most employee groups who accrue sick leave time. The plan is self-funded and is in need of a benefits adjustment to reflect cost-of-living changes.

Long-Term Disability Insurance

An increase to the rate for Long-Term Disability (LTD) was approved by the Board of Supervisors in June 2005. The rate of 1.008% of gross salary is guaranteed until December 2006. If there is a rate increase for insurance coverage after this time, another Board action will be presented for approval. LTD insurance is provided to certain groups of employees on a fully insured basis.

Unemployment Insurance

The annual review of this fund indicates that the rate and fund reserve are adequate and do not require a change for Fiscal Year 2006-2007. This is a self-funded benefit program.

Temporary Assignment Program

1. The current rate of 22.9% will remain for Fiscal Year 2006-2007. The annual analysis indicates that the program rate and cash reserve is adequate to support current services

Human Resources Department - Workers' Compensation Division - Cost Allocation by Department

Fund ID	New Dept. ID	Dept Name	2006-07 Charge	2005-06 Charge	\$ Change	2006-07 Percent of Allocation	2005-06 Percent of Allocation	Change in Relative Percent	Comments
10000	2800100000	AGRICULTURAL COMMISSIONER	195,837	230,895	(35,058)	0.626%	0.669%	-6.4275%	
10000	1200200000	ASSESSOR-COUNTY CLERK/RECORDER	158,159	178,557	(20,398)	0.505%	0.518%	-2.5097%	
10000	1000200000	ASSESSMENT APPEALS BRD	1,590	3,103	(1,513)	0.005%	0.009%	-44.4444%	Favorable loss development
10000	1200100000	ASSESSOR	235,957	251,218	(15,221)	0.754%	0.728%	3.5714%	
10000	1300100000	AUDITOR-CONTROLLER	90,480	61,342	29,138	0.289%	0.178%	62.3596%	Unfavorable loss development newest two years
20050	1000100000	BD OF SUPERVISORS	24,432	26,104	(1,672)	0.078%	0.076%	2.6316%	
20050	1150100000	CFD ASSESSMENT DISTRICT ADMIN	38,334	44,926	(6,592)	0.122%	0.130%	-6.1538%	
10000	4200600000	CHA-ANIMAL CONTROL	159,276	164,352	(5,076)	0.509%	0.477%	6.7086%	
10000	4200200000	CHA-CA CHILDREN SERV'S	180,844	188,196	(7,352)	0.578%	0.546%	5.8608%	
10000	4200400000	CHA-ENVIRONMENT HEALTH	257,058	350,609	(93,551)	0.821%	1.017%	-19.2724%	
10000	4200100000	CHA-PUBLIC HEALTH ADMIN.10	911,116	1,135,600	(224,484)	2.912%	3.293%	-11.5700%	
51475	938001	CHA-TOTAL	1,508,293	1,838,757	(330,464)	4.820%	5.332%	-9.6024%	
10000	6300100000	CHILDREN & FAMILIES 1ST COMM	16,291	15,426	865	0.052%	0.045%	15.5556%	
10000	1500100000	COOP EXTENSION	1,149	1,288	(139)	0.004%	0.004%	0.0000%	
10000	1500200000	COUNTY COUNSEL	41,878	46,850	(4,972)	0.134%	0.136%	-1.4706%	
10000	2300100000	DCSS (DEPT CHILD SOCIAL SERVICES)	704,842	670,057	34,785	2.252%	1.943%	15.9032%	
10000	2200100000	DISTRICT ATTORNEY-CRIMINAL	1,088,614	1,307,942	(219,328)	3.479%	3.792%	-8.2542%	
10000	5100100000	DPSS	3,718,860	4,008,485	(289,625)	11.884%	11.623%	2.2455%	
21050	5200100000	DPSS-DCA-ADMINISTRATION	8,168	9,475	(1,307)	0.026%	0.027%	-3.7037%	
21050	5200300000	DPSS-DCA-LOC INITIATIVE CENTER	42,885	18,114	24,771	0.137%	0.053%	158.4906%	Increase in 01/02 claims costs
21050	5200200000	DPSS-DCA-LOCAL INITIATIVE PROGRAM	2,337	10,039	(7,702)	0.007%	0.029%	-75.8621%	Unfavorable loss year replaced by favorable loss year
21000	1900100000	EDA-ADMIN	3,772,248	4,046,113	(273,865)	12.055%	11.732%	2.7532%	
21000	1910700000	EDA-AVIATION	42,169	48,919	(6,750)	0.135%	0.142%	-4.9296%	
40400	912211	EDA-CSA 122-MESA VERDE	1,508	1,318	190	0.005%	0.004%	25.0000%	
24325	912601	EDA-CSA 126	413	453	(40)	0.001%	0.001%	0.0000%	
24550	914301	EDA-CSA 143-RANCH CA P&R	5,252	262	4,990	0.017%	0.001%	1600.0000%	Losses in each of the newest two years
24575	914501	EDA-CSA 145-SUN CTY P&R	783	1,663	(880)	0.003%	0.005%	-40.0000%	Unfavorable loss year replaced by favorable loss year
24625	915201	EDA-CSA 152	1,791	827	964	0.006%	0.002%	200.0000%	Unfavorable loss development 03/04
23525	905102	EDA-CSA 51-DESERT CENTER M/S	334	442	(108)	0.001%	0.001%	0.0000%	
40420	906203	EDA-CSA 62-RIPLEY LWS	15,771	16,660	(889)	0.050%	0.048%	4.1667%	
23850	908501	EDA-CSA 85-CABAZON L/DIR	512	555	(43)	0.002%	0.002%	0.0000%	
22800	985101	EDA-PUBLIC AUTHORITY ADMINISTRATION	551	1,045	(494)	0.002%	0.003%	-33.3333%	
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	1,104	512	592	0.004%	0.001%	300.0000%	
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	422	477	(55)	0.001%	0.001%	0.0000%	
40600	1900400000	EDA-HOUSING AUTHORITY	2,768	7,276	(4,488)	0.009%	0.021%	-57.1429%	Increase in % payroll, was new last year
21550	1900300000	EDA-WORKFORCE DEVELOPMENT	119,065	124,506	(5,441)	0.380%	0.361%	5.2632%	Unfavorable loss year replaced by favorable loss year
10000	1100100000	EXECUTIVE OFFICE	267,907	298,945	(31,038)	0.856%	0.867%	-1.2687%	
21200	1101500000	EXECUTIVE OFFICE-LIBRARY SERVICE	460,369	503,860	(43,491)	1.471%	1.461%	0.6845%	
45420	1109200000	EXECUTIVE OFFICE-OASIS FINANCIAL	22,267	24,981	(2,714)	0.071%	0.072%	-1.3889%	
45420	1109300000	EXECUTIVE OFFICE-OASIS HRMS	587	665	(78)	0.002%	0.002%	0.0000%	
10000	7200100000	FACILITIES MGMT DEPT.	7,392	5,090	2,302	0.024%	0.015%	60.0000%	New loss this year
10000	7200200000	FACILITIES MGMT. CO FARM	3,774	2,670	1,104	0.012%	0.008%	50.0000%	New loss this year
10000	7200300000	FACILITIES MGMT. CO FARM	671,614	668,842	2,772	2.146%	1.339%	10.6756%	
10000	2700200000	FIRE-FORESTRY PROTECTION1	6,063	8,016	(1,953)	0.019%	0.023%	-17.3913%	
15100	947200	FLOOD CONTROL DIST.	268,138	296,529	(28,391)	0.857%	0.860%	-0.3488%	
10000	2100600000	GRAND JURY	383,332	335,459	47,873	1.225%	0.973%	25.8993%	
10000	2100600000	GRAND JURY	28,493	28,493					

Human Resources Department - Workers' Compensation Division - Cost Allocation by Department

80/20 Weighting
70% Confidence Level
12/22/2005

Fund ID	New Dept. ID	Dept Name	2006-07 Charge	2005-06 Charge	\$ Change	2006-07 Percent of Allocation	2005-06 Percent of Allocation	Change in Relative Percent	Comments
10000	1130100000	HUMAN RESOURCES	124,017	127,434	(3,417)	0.396%	0.568%	7.0652%	
22000	1130300000	HUMAN RESOURCES-AIR QUALITY DIV.	848	968	(120)	0.003%	0.003%	0.0000%	
46100	1132200000	HUMAN RESOURCES-EMPLOYEE ASST. PROG.	1,947	2,049	(102)	0.006%	0.006%	0.0000%	
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE EPO	2,279	1,965	314	0.007%	0.006%	16.6667%	
45960	1131000000	HUMAN RESOURCES-LIABILITY INS	59,166	50,962	8,204	0.189%	0.148%	27.7027%	
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	812	911	(99)	0.003%	0.003%	0.0000%	
46120	1132900000	HUMAN RESOURCES-OCC HEALTH & WELFARE	991	301	690	0.003%	0.001%	200.0000%	Increased payroll
46020	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	589	669	(80)	0.002%	0.002%	0.0000%	
46040	1131300000	HUMAN RESOURCES-SAFETY LOSS CONTROL	8,887	8,207	680	0.028%	0.024%	16.6667%	
47000	1131800000	HUMAN RESOURCES-TAP	659,978	668,336	(8,358)	2.109%	1.938%	8.8235%	
46100	1130800000	HUMAN RESOURCES-WORKERS COMP	37,005	39,952	(2,947)	0.118%	0.116%	1.7241%	
45500	7400100000	HUMAN RESOURCES-TOTAL	896,518	901,754	(5,236)	2.865%	2.615%	9.5602%	
51215	2900100000	INFORMATION TECHNOLOGY	183,444	244,124	(60,680)	0.586%	0.708%	-17.2316%	
10000	4100400000	LAFCO	2,456	2,615	(159)	0.008%	0.008%	0.0000%	
10000	4100300000	MH ADMINISTRATION	173,783	184,014	(10,231)	0.555%	0.534%	3.9326%	
10000	4100500000	MH DETENTION-INDIO	15,672	17,739	(2,067)	0.050%	0.051%	-1.9608%	
10000	4100500000	MH SUBSTANCE ABUSE7	188,343	197,316	(8,973)	0.602%	0.572%	5.2448%	
10000	4100200000	MH TREATMENT	922,821	1,165,777	(242,956)	2.949%	3.380%	-12.7515%	
10000	4100100000	MH-PUBLIC GUARDIAN	64,964	72,996	(8,032)	0.208%	0.212%	-1.8868%	
21450	5300100000	MH-TOTAL	1,365,583	1,637,842	(272,259)	4.364%	4.749%	-8.1070%	
10000	2600200000	OFFICE ON AGING TITLE III	134,648	172,095	(37,447)	0.430%	0.499%	-13.8277%	
10000	2600700000	PROBATION-FIELD SERVICES	504,516	521,504	(16,988)	1.612%	1.512%	6.6138%	
10000	2600100000	PROBATION-ADMINISTRATION	79,337	141,750	(62,413)	0.254%	0.411%	-38.1995%	
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	911,805	1,011,876	(100,071)	2.914%	2.934%	-0.6817%	
10000	2400100000	PROBATION-TOTAL	1,495,658	1,675,130	(179,472)	4.780%	4.857%	-1.5853%	
10000	7300100000	PUBLIC DEFENDER	333,028	371,276	(38,248)	1.064%	1.077%	-1.2071%	
10000	7300100000	PURCHASING	19,234	21,892	(2,658)	0.061%	0.063%	-3.1746%	
45600	7300300000	PURCHASING-PRINTING SERVICES	37,550	38,061	(511)	0.120%	0.110%	9.0909%	
45700	7300400000	PURCHASING-SUPPLY SERVICES	14,687	9,322	5,365	0.047%	0.027%	74.0741%	New large loss
45300	7300500000	PURCHASING-FLEET SERVICES-ISF	126,419	125,314	1,105	0.404%	0.363%	11.2948%	
10000	7300600000	PURCHASING-CENTRAL MAILING	29,051	28,380	671	0.093%	0.082%	13.4146%	
40050	4300100000	PURCHASING-TOTAL	226,941	222,969	3,972	0.725%	0.647%	12.0556%	
10000	4300300000	RCRMC8	2,799,792	3,155,148	(355,356)	8.947%	9.148%	-2.1972%	
10000	4300200000	RCRMC DETENTION HEALTH SERVICES	134,524	137,578	(3,054)	0.399%	0.389%	7.7694%	
10000	4300200000	RCRMC MED INDIGENT SVC PROGRAM	11,221	12,862	(1,641)	0.036%	0.037%	-2.7027%	
51540	931104	RCRMC-TOTAL	2,945,537	3,305,588	(360,051)	9.413%	9.585%	-1.7945%	
10000	1700100000	REG PARKS & OPEN SPC DISTRICT	150,602	149,611	991	0.481%	0.434%	10.8295%	
51000	946001	REGISTRAR OF VOTERS	39,221	47,128	(7,907)	0.125%	0.137%	-8.7591%	
10000	2500100000	SALTON SEA AUTHORITY	1,468	1,620	(152)	0.005%	0.005%	0.0000%	Unfavorable loss year replaced by favorable loss year
10000	2500600000	SHERIFF ADMINISTRATIONS	181,673	294,335	(112,662)	0.581%	0.853%	-31.8875%	
10000	2500600000	SHERIFF CAC SECURITY	1,870	2,142	(272)	0.006%	0.006%	0.0000%	
10000	2500100000	SHERIFF CORONER	162,096	220,181	(58,085)	0.518%	0.638%	-18.8088%	
10000	2500400000	SHERIFF CORRECTIONS3	3,310,370	3,463,961	(153,591)	10.579%	10.044%	5.3266%	
10000	2500300000	SHERIFF PATROL9	6,280,851	6,841,175	(560,324)	20.071%	19.836%	1.1847%	
10000	2500200000	SHERIFF SUPPORT SERVICES2	1,223,266	1,634,023	(410,757)	3.909%	4.738%	-17.4968%	
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER6	156,101	121,681	34,420	0.499%	0.353%	41.3598%	Favorable loss year replaced by unfavorable loss year
10000	2505100000	SHERIFF-CAL ID PROGRAM	13,137	19,093	(5,956)	0.042%	0.055%	-23.6364%	
10000	2500500000	SHERIFF-COURT SVCS4	791,821	742,906	48,915	2.530%	2.154%	17.4559%	
10000	2500100000	SHERIFF-PUBLIC ADMINISTRATOR	4,803	5,089	(286)	0.015%	0.015%	0.0000%	
		SHERIFF-TOTAL	12,125,987	13,344,586	(1,218,599)	38.750%	38.693%	0.1473%	

Human Resources Department - Workers' Compensation Division - Cost Allocation by Department

80/20 Weighting
70% Confidence Level
12/22/2005

Fund ID	New Dept. ID	Dept Name	2006-07 Charge	2005-06 Charge	\$ Change	2006-07 Percent of Allocation	2005-06 Percent of Allocation	Change in Relative Percent	Comments
20200	3100200000	TLMA-ADMIN	94,343	92,496	1,847	0.301%	0.268%	12.3134%	
10000	3110200000	TLMA-BUILDING & SAF-CODE ENF	37,446	42,241	(4,795)	0.120%	0.122%	-1.6393%	
10000	3110100000	TLMA-BUILDING & SAFETY	197,505	179,318	18,187	0.631%	0.520%	21.3462%	
20200	3100300000	TLMA-COUNTER SERVICES	46,931	27,908	19,023	0.150%	0.081%	85.1852%	unfavorable loss development
20000	3130300000	TLMA-CROSSING GUARD	10,620	15,036	(4,416)	0.034%	0.044%	-22.7273%	
20200	3100100000	TLMA-G.I.S.	18,361	10,197	8,164	0.059%	0.030%	96.6667%	Favorable loss year replaced by unfavorable loss year
10000	3120100000	TLMA-PLANNING	33,884	46,320	(12,436)	0.108%	0.134%	-19.4030%	
10000	3130200000	TLMA-SURVEYOR	28,149	32,617	(4,468)	0.090%	0.095%	-5.2632%	
20008	3130700000	TLMA-TRANSP. EQUIP GARAGE	18,298	17,590	708	0.058%	0.051%	13.7255%	
20000	3130100000	TLMA-TRANSPORTATION	688,168	818,650	(130,482)	2.199%	2.374%	-7.3715%	
		TLMA-TOTAL	1,173,701	1,282,373	(108,672)	3.751%	3.718%	0.8876%	
10000	1400100000	TREAS./TAX COLLECTOR	51,804	53,618	(1,814)	0.166%	0.155%	7.0968%	
10000	5400100000	VETERANS SERVICES	15,848	19,292	(2,444)	0.054%	0.056%	-3.5714%	
40200	4500100000	WASTE MANAGEMENT DIST.	392,567	423,987	(31,420)	1.254%	1.229%	2.0342%	
40200	943001	WASTE RES MGMT DIST	55,301	64,213	(8,912)	0.177%	0.186%	-4.8387%	
		GRAND TOTAL	31,292,992	34,517,004	-3,195,519	100%	100%		

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

All Departments Combined Charges for FY 2006/2007

FUND ID	DEPT. ID	FY 05-06 PROPERTY	FY 06-07 PROPERTY	% DIFF.	3 YR 80% 05-06	3 YR 80% 06-07	80% GL/AL	% DIFF.	1 YR 70% FY 05-06 MED MAL	3 YR 70% FY 06-07 MED MAL	% DIFF.	TOTAL BY DEPT ID FOR FY 05/06	TOTAL BY DEPT ID FOR FY 06/07	% DIFF.	\$ DIFF.
10000	2800100000	\$ 10,773	\$ 9,171	-15%	\$ 32,547	\$ 28,727	28,727	-12%	\$ 43,320	\$ 37,896	-13%	\$ 43,320	\$ 37,896	-13%	\$ (5,422)
10000	1200100000	\$ 43,403	\$ 58,759	35%	\$ 64,547	\$ 57,375	57,375	-5%	\$ 97,950	\$ 116,134	19%	\$ 97,950	\$ 116,134	19%	\$ 18,184
10000	2200200000	\$ 84,443	\$ 46,226	-45%	\$ 62,068	\$ 48,413	48,413	-20%	\$ 146,541	\$ 95,759	-35%	\$ 146,541	\$ 95,759	-35%	\$ (50,802)
10000	1200300000	\$ 29,679	\$ 24,727	-17%	\$ 15,540	\$ 13,647	13,647	-15%	\$ 45,219	\$ 37,994	-16%	\$ 45,219	\$ 37,994	-16%	\$ (7,225)
10000	1900100000	\$ 66,511	\$ 61,863	-7%	\$ 61,863	\$ 60,289	60,289	-3%	\$ 131,314	\$ 142,177	8%	\$ 131,314	\$ 142,177	8%	\$ (1,266)
10000	4200300000	\$ -	\$ 20,100	100%	\$ -	\$ 26,462	26,462	100%	\$ -	\$ 48,562	100%	\$ -	\$ 48,562	100%	\$ 48,562
10000	4200600000	\$ 48,919	\$ 59,725	22%	\$ 186,526	\$ 236,798	236,798	26%	\$ 237,445	\$ 296,523	25%	\$ 237,445	\$ 296,523	25%	\$ 59,078
10000	4200200000	\$ 20,313	\$ 14,842	-27%	\$ 20,682	\$ 24,698	24,698	17%	\$ 49,975	\$ 39,540	-21%	\$ 49,975	\$ 39,540	-21%	\$ (10,435)
10000	4200400000	\$ 24,804	\$ 28,405	15%	\$ 70,914	\$ 52,749	52,749	-34%	\$ 104,718	\$ 81,154	-23%	\$ 104,718	\$ 81,154	-23%	\$ (23,564)
10000	4200100000	\$ 173,077	\$ 149,563	-14%	\$ 240,065	\$ 262,928	262,928	6%	\$ 439,774	\$ 455,716	4%	\$ 439,774	\$ 455,716	4%	\$ (15,942)
10000	6000100000	\$ 267,113	\$ 272,636	2%	\$ 547,167	\$ 605,633	605,633	11%	\$ 17,632	\$ 23,229	32%	\$ 17,632	\$ 23,229	32%	\$ (5,597)
10000	6000200000	\$ 5,653	\$ 4,993	-12%	\$ 3,359	\$ 3,236	3,236	-4%	\$ 9,212	\$ 8,219	-11%	\$ 9,212	\$ 8,219	-11%	\$ (993)
10000	1500100000	\$ 14,265	\$ 12,144	-15%	\$ 13,908	\$ 20,690	20,690	49%	\$ 28,173	\$ 32,834	17%	\$ 28,173	\$ 32,834	17%	\$ (4,661)
10000	2100200000	\$ 3,003	\$ 4,209	40%	\$ 1,175	\$ 1,655	1,655	41%	\$ 4,178	\$ 5,864	40%	\$ 4,178	\$ 5,864	40%	\$ (1,686)
10000	2100100000	\$ 444,369	\$ 365,162	-18%	\$ 215,492	\$ 173,329	173,329	-20%	\$ 659,861	\$ 538,491	-18%	\$ 659,861	\$ 538,491	-18%	\$ (121,370)
10000	2300100000	\$ 110,970	\$ 92,813	-16%	\$ 156,091	\$ 141,621	141,621	-9%	\$ 267,061	\$ 234,434	-12%	\$ 267,061	\$ 234,434	-12%	\$ (32,627)
10000	2200100000	\$ 86,219	\$ 92,967	5%	\$ 851,554	\$ 722,536	722,536	11%	\$ 739,773	\$ 815,523	10%	\$ 739,773	\$ 815,523	10%	\$ (75,750)
21050	5100100000	\$ 636,474	\$ 606,653	-5%	\$ 1,930,175	\$ 2,068,061	2,068,061	9%	\$ 2,966,649	\$ 2,704,714	-9%	\$ 2,966,649	\$ 2,704,714	-9%	\$ (261,935)
21050	5200300000	\$ 2,967	\$ 2,525	-15%	\$ 6,412	\$ 4,545	4,545	-29%	\$ 8,379	\$ 7,070	-16%	\$ 8,379	\$ 7,070	-16%	\$ (1,309)
21050	5200200000	\$ 951	\$ 810	-15%	\$ 3,390	\$ 1,038	1,038	-69%	\$ 4,341	\$ 1,848	-57%	\$ 4,341	\$ 1,848	-57%	\$ (2,493)
21050	5200100000	\$ 3,045	\$ 3,363	11%	\$ 2,795	\$ 2,795	2,795	0%	\$ 6,408	\$ 5,387	-16%	\$ 6,408	\$ 5,387	-16%	\$ (1,021)
21100	1900100000	\$ 643,437	\$ 612,580	-5%	\$ 1,942,340	\$ 2,106,439	2,106,439	8%	\$ 2,985,777	\$ 2,719,019	-9%	\$ 2,985,777	\$ 2,719,019	-9%	\$ (266,758)
22100	9107000000	\$ 17,458	\$ 8,215	-53%	\$ 31,380	\$ 31,872	31,872	2%	\$ 48,832	\$ 46,087	-6%	\$ 48,832	\$ 46,087	-6%	\$ (2,745)
40400	914301	\$ 54,280	\$ 98,654	82%	\$ 186,431	\$ 213,327	213,327	14%	\$ 282,771	\$ 312,011	11%	\$ 282,771	\$ 312,011	11%	\$ (29,240)
24575	914301	\$ 134	\$ 114	-15%	\$ 402	\$ 277	277	-31%	\$ 538	\$ 391	-27%	\$ 538	\$ 391	-27%	\$ (145)
24575	914301	\$ 862	\$ 789	-8%	\$ 617	\$ 220	220	-64%	\$ 1,479	\$ 220	-85%	\$ 1,479	\$ 220	-85%	\$ (1,259)
23525	905102	\$ 4,444	\$ 3,783	-15%	\$ 2,557	\$ 1,24	1,24	-100%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
40420	906302	\$ 1,251	\$ 1,065	-15%	\$ 956	\$ 723	723	-24%	\$ 2,207	\$ 1,788	-20%	\$ 2,207	\$ 1,788	-20%	\$ (419)
23850	606801	\$ 7,488	\$ 6,374	-15%	\$ 3,147	\$ 2,662	2,662	-15%	\$ 20,962	\$ 16,849	-20%	\$ 20,962	\$ 16,849	-20%	\$ (4,113)
10000	1930100000	\$ 14,079	\$ 11,965	-15%	\$ 6,863	\$ 4,864	4,864	-29%	\$ 201,690	\$ 186,420	-8%	\$ 201,690	\$ 186,420	-8%	\$ (15,270)
22200	1920100000	\$ 137,543	\$ 118,351	-14%	\$ 70,254	\$ 42,024	42,024	-40%	\$ 185,553	\$ 111,847	-40%	\$ 185,553	\$ 111,847	-40%	\$ (73,706)
21550	1900300000	\$ 361,740	\$ 325,877	-10%	\$ 382,690	\$ 375,679	375,679	-2%	\$ 744,390	\$ 701,856	-6%	\$ 744,390	\$ 701,856	-6%	\$ (42,534)
10000	1100100000	\$ 17,066	\$ 14,528	-15%	\$ 210,126	\$ 222,195	222,195	6%	\$ 227,192	\$ 236,723	4%	\$ 227,192	\$ 236,723	4%	\$ (9,531)
10000	2700200000	\$ 274,242	\$ 240,000	-12%	\$ 607,009	\$ 590,739	590,739	-4%	\$ 881,251	\$ 820,739	-7%	\$ 881,251	\$ 820,739	-7%	\$ (60,512)
15100	647200	\$ 56,416	\$ 48,026	-15%	\$ 594,128	\$ 684,135	684,135	15%	\$ 650,544	\$ 732,221	13%	\$ 650,544	\$ 732,221	13%	\$ (81,677)
10000	2100600000	\$ 3,727	\$ 2,245	-40%	\$ 1,459	\$ 1,841	1,841	26%	\$ 5,185	\$ 4,086	-21%	\$ 5,185	\$ 4,086	-21%	\$ (1,099)
10000	1130100000	\$ 9,903	\$ 17,822	80%	\$ 67,478	\$ 65,967	65,967	-2%	\$ 77,381	\$ 83,789	8%	\$ 77,381	\$ 83,789	8%	\$ (6,408)
22000	1130300000	\$ 895	\$ 180	-80%	\$ 659	\$ 384	384	-40%	\$ 1,554	\$ 574	-63%	\$ 1,554	\$ 574	-63%	\$ (980)
46100	1132200000	\$ 1,512	\$ 1,324	-12%	\$ 1,172	\$ 1,235	1,235	5%	\$ 3,769	\$ 4,025	7%	\$ 3,769	\$ 4,025	7%	\$ (256)
45800	1132000000	\$ -	\$ 714	100%	\$ -	\$ 73,715	73,715	100%	\$ 146	\$ 3,138	2049%	\$ 146	\$ 3,138	2049%	\$ (2,992)
45960	1131000000	\$ 3,403	\$ 2,897	-15%	\$ 73,715	\$ 53,077	53,077	-28%	\$ 77,118	\$ 55,974	-27%	\$ 77,118	\$ 55,974	-27%	\$ (21,144)
46000	1130900000	\$ 162	\$ 138	-15%	\$ 339	\$ 272	272	-20%	\$ 501	\$ 410	-18%	\$ 501	\$ 410	-18%	\$ (91)
46120	1132900000	\$ -	\$ -	-	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
46020	1130700000	\$ 162	\$ 138	-15%	\$ 220	\$ 171	171	-22%	\$ 382	\$ 309	-19%	\$ 382	\$ 309	-19%	\$ (73)
46940	1131300000	\$ 3,212	\$ 2,734	-15%	\$ 4,672	\$ 3,800	3,800	-19%	\$ 7,684	\$ 6,534	-17%	\$ 7,684	\$ 6,534	-17%	\$ (1,350)
47000	1131800000	\$ 4,333	\$ 10,643	146%	\$ 8,885	\$ 6,959	6,959	-22%	\$ 13,218	\$ 17,602	33%	\$ 13,218	\$ 17,602	33%	\$ (4,384)
46100	1130800000	\$ 3,212	\$ 2,734	-15%	\$ 61,753	\$ 95,764	95,764	55%	\$ 64,965	\$ 88,486	52%	\$ 64,965	\$ 88,486	52%	\$ (23,521)
46500	7400100000	\$ 26,793	\$ 43,318	62%	\$ 218,899	\$ 233,443	233,443	7%	\$ 246,917	\$ 278,445	13%	\$ 246,917	\$ 278,445	13%	\$ (31,528)
46500	7400200000	\$ 62,631	\$ 48,750	-22%	\$ 74,287	\$ 93,540	93,540	26%	\$ 136,898	\$ 142,290	4%	\$ 136,898	\$ 142,290	4%	\$ (5,392)
21200	1101500000	\$ 149,479	\$ 128,896	-14%	\$ -	\$ -	-	0%	\$ 149,479	\$ 128,896	-14%	\$ 149,479	\$ 128,896	-14%	\$ (20,583)

All Departments Combined Charges for FY 2006/2007

FUND ID	DEPT. ID	FY 05-06 PROPERTY	FY 06-07 PROPERTY	% DIFF.	3 YR 80% FY 05-06 GL/AL	3 YR 80% FY 06-07 GL/AL	% DIFF.	1 YR 70% FY 05-06 MED MAL	3 YR 70% FY 06-07 MED MAL	% DIFF.	TOTAL BY DEPT ID FOR FY 0506	TOTAL BY DEPT ID FOR FY 0607	% DIFF.	\$ DIFF.											
10000	41004000000	\$ 22,858	\$ 19,459	-15%	\$ 496,925	\$ 508,779	2%	\$ 27,717	\$ 29,736	7%	\$ 519,783	\$ 528,238	2%	\$ 8,455											
10000	41003000000	\$ 8,485	\$ 7,329	-13%	\$ 26,097	\$ 28,357	9%	\$ 17,421	\$ 19,219	10%	\$ 17,421	\$ 19,219	10%	\$ 1,798											
10000	41001000000	\$ 4,976	\$ 4,182	-16%	\$ 9,851	\$ 10,733	9%	\$ 104,827	\$ 113,841	9%	\$ 104,827	\$ 113,841	9%	\$ 9,014											
10000	41005000000	\$ 304,317	\$ 151,767	-50%	\$ 240,318	\$ 150,294	-37%	\$ 137,536	\$ 235,803	71%	\$ 682,171	\$ 337,864	-21%	\$ (344,307)											
10000	41002000000	\$ 382,257	\$ 221,700	-42%	\$ 832,127	\$ 741,272	-11%	\$ 137,536	\$ 235,803	71%	\$ 1,351,920	\$ 1,198,175	-11%	\$ (153,745)											
45420	11092000000	\$ 11,441	\$ 9,485	-17%	\$ 10,958	\$ 9,400	-14%	\$ 22,112	\$ 18,895	-15%	\$ 22,112	\$ 18,895	-15%	\$ (3,217)											
21450	63001000000	\$ 7,359	\$ 6,264	-15%	\$ 21,523	\$ 23,960	9%	\$ 32,964	\$ 33,099	0%	\$ 32,964	\$ 33,099	0%	\$ 135											
10000	26007005000	\$ 44,970	\$ 38,282	-15%	\$ 130,184	\$ 119,219	-8%	\$ 175,154	\$ 157,501	-10%	\$ 20,052	\$ 32,351	61%	\$ 12,299											
10000	26002006500	\$ 117,860	\$ 100,322	-15%	\$ 89,838	\$ 101,171	1%	\$ 217,688	\$ 201,493	-7%	\$ 217,688	\$ 201,493	-7%	\$ (16,195)											
10000	26001006500	\$ 170,178	\$ 144,868	-15%	\$ 242,725	\$ 246,477	2%	\$ 412,903	\$ 391,345	-5%	\$ 412,903	\$ 391,345	-5%	\$ (21,558)											
10000	24001000000	\$ 4,205	\$ 3,581	-15%	\$ 3,429	\$ 4,895	43%	\$ 9,635	\$ 6,576	-31%	\$ 9,635	\$ 6,576	-31%	\$ (3,059)											
10000	73001000000	\$ 1,505	\$ 1,281	-15%	\$ 4,469	\$ 3,150	-30%	\$ 5,974	\$ 4,431	-26%	\$ 5,974	\$ 4,431	-26%	\$ (1,543)											
45300	73005000000	\$ 6,609	\$ 5,675	-14%	\$ 5,581	\$ 4,361	-22%	\$ 12,190	\$ 10,036	-18%	\$ 138,849	\$ 69,485	-50%	\$ (69,364)											
45600	73003000000	\$ 15,043	\$ 12,805	-15%	\$ 9,374	\$ 7,491	-20%	\$ 24,141	\$ 20,296	-17%	\$ 12,190	\$ 10,036	-18%	\$ (2,154)											
45700	73004000000	\$ 104,673	\$ 50,113	-52%	\$ 86,392	\$ 62,711	-27%	\$ 191,065	\$ 112,824	-41%	\$ 191,065	\$ 112,824	-41%	\$ (78,241)											
40080	43001000000	\$ 359,864	\$ 347,617	-3%	\$ 597,006	\$ 710,957	19%	\$ 4,145,601	\$ 5,884,309	42%	\$ 5,102,471	\$ 6,942,983	36%	\$ 1,840,512											
10000	43000000000	\$ 6,132	\$ 7,357	20%	\$ 7,231	\$ 6,668	-8%	\$ 12,986	\$ 10,776	-17%	\$ 12,986	\$ 10,776	-17%	\$ (2,210)											
10000	43002000000	\$ 365,996	\$ 354,974	-3%	\$ 617,223	\$ 728,401	18%	\$ 4,145,601	\$ 5,884,309	42%	\$ 5,128,820	\$ 6,967,684	36%	\$ 1,838,864											
51540	931104	\$ 86,498	\$ 76,133	-11%	\$ 110,705	\$ 109,133	-1%	\$ 199,204	\$ 185,266	-7%	\$ 199,204	\$ 185,266	-7%	\$ (13,938)											
10000	17001000000	\$ 22,858	\$ 19,459	-13%	\$ 90,834	\$ 91,945	1%	\$ 53,670	\$ 51,384	-4%	\$ 53,670	\$ 51,384	-4%	\$ (2,286)											
10000	25001000000	\$ 11,271	\$ 9,595	-15%	\$ 163,457	\$ 144,727	-11%	\$ 174,728	\$ 154,322	-12%	\$ 174,728	\$ 154,322	-12%	\$ (20,406)											
10000	25007000000	\$ 133,922	\$ 115,572	-14%	\$ 60,459	\$ 52,332	-13%	\$ 194,381	\$ 167,904	-14%	\$ 194,381	\$ 167,904	-14%	\$ (26,477)											
10000	25006000000	\$ -	\$ 757	100%	\$ 689	\$ 887	29%	\$ 699	\$ 1,344	92%	\$ 699	\$ 1,344	92%	\$ 645											
22250	25051000000	\$ 4,660	\$ 3,967	-15%	\$ 4,744	\$ 3,921	-17%	\$ 9,404	\$ 7,888	-16%	\$ 9,404	\$ 7,888	-16%	\$ (1,516)											
10000	25010000000	\$ 23,561	\$ 20,057	-15%	\$ 61,590	\$ 66,475	8%	\$ 85,151	\$ 86,532	1%	\$ 85,151	\$ 86,532	1%	\$ 1,381											
10000	25004000000	\$ 472,405	\$ 412,762	-13%	\$ 1,059,479	\$ 1,232,704	16%	\$ 1,531,884	\$ 1,645,466	7%	\$ 1,531,884	\$ 1,645,466	7%	\$ 113,582											
10000	25005000000	\$ 14,842	\$ 12,868	-13%	\$ 48,880	\$ 47,760	-2%	\$ 64,722	\$ 60,628	-6%	\$ 64,722	\$ 60,628	-6%	\$ (4,094)											
10000	25003000000	\$ 141,366	\$ 154,463	11%	\$ 4,535,710	\$ 6,174,610	36%	\$ 4,677,076	\$ 6,329,073	35%	\$ 4,677,076	\$ 6,329,073	35%	\$ 1,651,997											
10000	25010000000	\$ 10,962	\$ 9,323	-15%	\$ 9,509	\$ 37,471	294%	\$ 20,461	\$ 46,794	129%	\$ 20,461	\$ 46,794	129%	\$ 26,333											
10000	25002000000	\$ 32,427	\$ 27,604	-15%	\$ 73,030	\$ 43,684	-40%	\$ 105,447	\$ 71,188	-32%	\$ 105,447	\$ 71,188	-32%	\$ (34,259)											
20200	31002000000	\$ 845,406	\$ 766,968	-9%	\$ 6,018,547	\$ 7,806,171	30%	\$ 6,863,953	\$ 8,573,137	25%	\$ 6,863,953	\$ 8,573,137	25%	\$ 1,709,184											
10000	31010000000	\$ 10,797	\$ 10,115	-6%	\$ 19,746	\$ 28,913	46%	\$ 30,543	\$ 39,028	28%	\$ 30,543	\$ 39,028	28%	\$ 8,485											
10000	31020000000	\$ 8,591	\$ 11,814	38%	\$ 38,244	\$ 35,202	-8%	\$ 46,835	\$ 47,016	0%	\$ 46,835	\$ 47,016	0%	\$ 181											
20200	31003000000	\$ 21,864	\$ 21,937	0%	\$ 101,078	\$ 91,242	-10%	\$ 122,942	\$ 113,179	-8%	\$ 122,942	\$ 113,179	-8%	\$ (9,763)											
20000	31303000000	\$ 3,873	\$ 1,907	-51%	\$ 5,973	\$ 3,737	-37%	\$ 9,846	\$ 6,644	-43%	\$ 9,846	\$ 6,644	-43%	\$ (3,202)											
20000	31302000000	\$ 52	\$ 45	-14%	\$ 133	\$ 219	63%	\$ 185	\$ 236	28%	\$ 185	\$ 236	28%	\$ 151											
20200	31001000000	\$ 2,172	\$ 1,259	-42%	\$ 3,351	\$ 3,222	-4%	\$ 5,523	\$ 4,481	-19%	\$ 5,523	\$ 4,481	-19%	\$ (1,042)											
10000	31201000000	\$ 11,619	\$ 7,142	-39%	\$ 23,950	\$ 26,987	13%	\$ 35,569	\$ 34,129	-4%	\$ 35,569	\$ 34,129	-4%	\$ (1,440)											
20200	31002100000	\$ -	\$ 1,784	100%	\$ 253	\$ 2,622	936%	\$ 253	\$ 4,386	1634%	\$ 253	\$ 4,386	1634%	\$ 4,133											
10000	31302000000	\$ 4,031	\$ 4,792	19%	\$ 46,637	\$ 78,267	68%	\$ 50,668	\$ 83,059	64%	\$ 50,668	\$ 83,059	64%	\$ 32,391											
45200	31307000000	\$ 7,588	\$ 6,459	-15%	\$ 9,912	\$ 7,454	-25%	\$ 17,500	\$ 13,913	-20%	\$ 17,500	\$ 13,913	-20%	\$ (3,587)											
20000	31301000000	\$ 84,124	\$ 46,032	-45%	\$ 1,783,239	\$ 3,128,556	74%	\$ 1,877,483	\$ 3,174,948	69%	\$ 1,877,483	\$ 3,174,948	69%	\$ 1,297,465											
10000	14001000000	\$ 154,711	\$ 121,908	-21%	\$ 2,042,976	\$ 3,409,952	67%	\$ 2,197,287	\$ 3,551,860	61%	\$ 2,197,287	\$ 3,551,860	61%	\$ 1,354,573											
10000	720030062	\$ 12,645	\$ 10,679	-16%	\$ 16,394	\$ 51,550	180%	\$ 30,939	\$ 62,228	101%	\$ 30,939	\$ 62,228	101%	\$ 31,290											
51470	937001	\$ 91,542	\$ 77,927	-15%	\$ -	\$ -	0%	\$ 91,542	\$ 77,927	-15%	\$ 91,542	\$ 77,927	-15%	\$ (13,615)											
10000	54001000000	\$ 2,567	\$ 2,185	-15%	\$ 2,680	\$ 2,165	-19%	\$ 14,175	\$ 12,067	-15%	\$ 14,175	\$ 12,067	-15%	\$ (2,108)											
40200	45001000000	\$ 5,931	\$ 39,075	560%	\$ 363,040	\$ 538,154	48%	\$ 368,971	\$ 577,829	57%	\$ 368,971	\$ 577,829	57%	\$ 208,858											
TOTALS BY LINE OF COVERAGE													\$ 5,121,843	\$ 4,487,777	-12%	\$ 16,855,629	\$ 20,454,009	23%	\$ 4,302,000	\$ 6,145,025	43%	\$ 26,079,572	\$ 31,086,811	19%	\$ 5,007,239