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

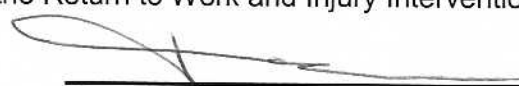
FROM: Human Resources Department

SUBMITTAL DATE:
December 15, 2006

SUBJECT: Human Resources Internal Service Fund Rate for Fiscal Year 2007-2008

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, Long-Term Disability and the Temporary Assistance Pool.

BACKGROUND: The County maintains Internal Service Funds (ISF's) for Board of Supervisors' authorized and/or legally required insurance and service programs. We are pleased to announce that the rates for our Workers' Compensation and Risk Management funds are decreasing significantly due to savings resulting from implementation of Board policies. For example, Workers' Compensation rates will decrease by \$6.8 million due in part to the Return to Work and Injury Intervention Programs.



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: 2007/08

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

- Consent
- Policy
- Consent
- Policy

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

3001 7VH SP WH11: #3
RECEIVED HUMAN RESOURCES DEPARTMENT
COUNTY OF RIVERSIDE

Prev. Agn. Ref.: | **District:** | **Agenda Number:** 3 . 37 d

Background (continued):

The Board approved a plan in 1997 that required the minimum annual funding of these ISF's be set at a 70% confidence level. 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/Auto 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. Last year, the Board approved revising the weighting for loss experience from 70% to 80%, with 20% weighting for payroll/exposure. The recommended rates continue that practice, providing a greater incentive for individual departments to reduce their risk factors for these programs.

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 22 percent from \$31.3 million to \$24.5 million for Fiscal Year 2007-2008. We believe that this \$6.8 million reduction may be attributed to legislative changes, fraud identification, the Medical Provider Network (MPN), the return-to-work program, Injury Intervention Therapy (IIT) to treat repetitive motion injuries, and other cost-reduction efforts. 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, Detention Health, 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 decreasing from \$6.1 million to \$3.5 million for Fiscal Year 2007-2008. This decrease reflects a reduction in the number of Medical Malpractice claims combined with a higher than expected rate of return on fund balances.

The proposed allocation represents the first year of a four-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 2007-2008 this program will begin the second year of a five-year funding program.

For Fiscal Year 2007-2008 the General Liability ISF program costs are decreasing by 22% (from \$20.4 million to \$15.7 million). The costs associated with this fund also include specific charges to involved departments for liability insurance for airports, aircraft, and watercraft as well as funding for the Sheriff's Department Counseling Program. The decrease in total cost is due to a combination of trends including: a decrease in actual losses sustained, losses settled below reserve estimates and an unexpected high interest rate earned on fund balances. Though this reduction is good news, we believe the continued urbanization of Riverside County will result in a higher claim frequency and higher average awards. 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 program costs are estimated to remain the same as last year due to an adjustment in the ISF Fund balance and an insurance cost increase. Attachment B contains the cost allocation by department.

Short-Term Disability (STD)

The Short-Term Disability (STD) Plan is a self-funded plan that covers most employee groups who accrue sick leave time. Plan benefits are based on a percentage of employee's salary. An increase in the STD benefits for the Laborer's International Union of North America (LIUNA) was approved by the Board of Supervisors in November 2006 to be effective on January 1, 2007. Based on an evaluation conducted by the County's benefits consultant, Aon, STD rates for LIUNA members will remain at 1.00% of salary for Fiscal Year 2007-2008. STD rates for non-LIUNA members need to be increased from 1.00% to 1.03% of salary for Fiscal Year 2007-2008. Annual salary is capped at \$40,000 for LIUNA members and \$31,767 for non-LIUNA members for the purpose of setting/charging STD rates. The rate adjustment is due to changes in claims experience, separating the two groups of employees, and maintaining required reserves.

Long-Term Disability Insurance (LTD)

LTD insurance is provided to certain groups of employees on a fully insured basis. A decrease to the LTD rate was approved by the Board of Supervisors in August 2006, to be effective January 1, 2007. The LTD rate decreased from 1.08% of salary to 0.98% of salary. The insurance rate is guaranteed through July 1, 2009.

Unemployment Insurance (UI)

Unemployment Insurance (UI) is a self-funded benefit program required by the State of California. An increase from 0.14% of base salary to 0.223% is required to fund this program in Fiscal Year 2007-2008. For several years, fund reserves have been used to stabilize the UI rates for departments; the excess reserves have now been depleted. The proposed rate increase will cover the expected expenditures for UI and maintain adequate fund reserves.

Temporary Assignment Program/Medical Assignment Program (TAP/MAP)

The rate for temporary assignment services will increase from 22.9% of salaries to 24.9% for Fiscal Year 2007-2008. This is the first rate increase for this program since its inception in 1998. The annual analysis indicates the current rate and cash reserve are no longer adequate to support required service levels. Employees in TAP and MAP are generally not covered by Social Security and CalPERS pensions, but are provided an alternative pension plan, the Retirement Plan for Temporary and Part-Time Employees of Riverside County, whose contribution rates have been 3.75% for both employees and the County. Last year, the employer contribution rate required an increase of 1.31% to 5.06%, based on the actuarial valuation, which is still a significant savings over the cost of Social Security (6.2% for both employee and employer). In addition, providing LiveScan background checks for all temporary employees has also increased the cost of bringing an employee on board, and our recruiters have found it necessary to significantly increase recruiting activities to make qualified applicants available to the departments.

**Human Resources Department
Workers' Compensation Division
Cost Allocation by Department
Attachment A**

**80/20 Weighting
70% Confidence Level
11/30/2006**

New Fund	New Dept. ID	Dept Name	2007-08 Charge	2006-07 Charge	Change	2006-07 Percent	Change in Relative Percent	Comments
23525	2800100000	AGRICULTURAL COMMISSIONER	150,658	195,837	(45,179)	0.626%	-1.5974%	
40440	1000200000	BOARD OF SUPERVISORS APPEALS BOARD	1,198	1,590	(392)	0.005%	0.0000%	
23850	1200100000	ASSESSOR	190,774	235,997	(45,223)	0.754%	3.4483%	
10000	1200200000	ASSESSOR-COUNTY CLERK/RECORDER	160,973	158,159	2,814	0.505%	30.2970%	Bad year added
45100	1200300000	ASSESSOR RECORDER MANAGEMENT ARCHIVES	6,936	6,936		0.000%	0.0000%	New
40400	1300100000	AUDITOR-CONTROLLER	76,177	90,480	(14,303)	0.289%	7.9585%	
24325	1000100000	BOARD OF SUPERVISORS	19,246	24,432	(5,186)	0.078%	1.2821%	
24625	1150100000	CFD ASSESSMENT DISTRICT ADMIN	29,346	38,334	(8,988)	0.123%	-2.4390%	
65540	4200600000	CHA - ANIMAL SERVICES	152,375	159,276	(6,901)	0.509%	22.3969%	Bad year added
65540	4200200000	CHA-CA CHILDREN SERVICES.	129,331	180,844	(51,513)	0.578%	-8.4775%	
65540	4200400000	CHA-ENVIRONMENT HEALTH	186,887	257,058	(70,171)	0.821%	-6.9428%	
51540	4200100000	CHA-PUBLIC HEALTH ADMINISTRATION. ¹⁰	706,951	911,116	(204,165)	2.912%	-0.7212%	
		CHA-TOTAL	1,175,544	1,508,294	(332,750)	4.820%	-0.2697%	
40600	938001	CHILDREN & FAMILIES 1ST COMM	12,660	16,291	(3,631)	0.052%	0.0000%	
10000	6300100000	COOPERATIVE EXTENSION	865	1,149	(284)	0.004%	0.0000%	
10000	1500100000	COUNTY COUNSEL	31,878	41,878	(10,000)	0.134%	-2.9851%	
51475	2300100000	DCSS (DEPT CHILD SOCIAL SERVICES)	555,697	704,842	(149,145)	2.252%	0.8881%	
10000	2200100000	DISTRICT ATTORNEY-CRIMINAL	799,263	1,088,614	(289,351)	3.479%	-6.0650%	
22000	5100100000	DPSS	2,803,476	3,718,860	(915,384)	11.884%	-3.5342%	
46020	5200100000	DPSS-DCA-ADMINISTRATION	10,623	8,168	2,455	0.026%	65.3846%	Bad year added
46100	5200300000	DPSS-DCA-LOCAL INITIATIVE CENTER	32,910	42,885	(9,975)	0.137%	-1.4599%	
46000	5200200000	DPSS-DCA-LOCAL INITIATIVE PROGRAM	1,858	2,337	(479)	0.007%	14.2857%	
		DPSS-TOTAL	2,848,867	3,772,250	(923,383)	12.055%	-3.3679%	
45960	1900100000	EDA-ADMINISTRATION	34,792	42,169	(7,377)	0.135%	5.1852%	
10000	1910700000	EDA-AVIATION	1,477	1,508	(31)	0.005%	20.0000%	More payroll
47000	912211	EDA-CSA 122-MESA VERDE	262	413	(151)	0.001%	0.0000%	
46100	914301	EDA-CSA 143-RANCH CA P&R	547	783	(236)	0.003%	-33.3333%	Bad year fell off
22050	914501	EDA-CSA 145-SUN CTY P&R	1,372	1,791	(419)	0.006%	0.0000%	
10000	915201	EDA-CSA 152	180	334	(154)	0.001%	0.0000%	
10000	905102	EDA-CSA 51-DESERT CENTER M/S	13,871	15,771	(1,900)	0.050%	14.0000%	
10000	906203	EDA-CSA 62-RIPLEY DEPARTMENT SERVICES	378	512	(134)	0.002%	0.0000%	
10000	908501	EDA-CSA 85-CABAZON L/D/R	379	551	(172)	0.002%	0.0000%	
45800	912601	EDA-CSA 126 - HIGHGROVE AREA LIGHT	4,013	5,252	(1,239)	0.017%	-5.8824%	
22800	985101	EDA-PUBLIC AUTHORITY ADMINISTRATION	1,590	1,104	486	0.004%	75.0000%	More payroll
21100	1930100000	EDA-EDWARD-DEAN MUSEUM	278	422	(144)	0.001%	0.0000%	
21550	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	2,162	2,788	(626)	0.009%	0.0000%	
46040	1900300000	EDA-WORKFORCE DEVELOPMENT	233,231	267,907	(34,676)	0.856%	11.4486%	
10000	1900400000	EDA-HOUSING AUTHORITY	106,683	119,065	(12,382)	0.380%	14.7368%	
		EDA-TOTAL	401,216	460,370	(59,154)	1.471%	11.5568%	
22200	1100100000	EXECUTIVE OFFICE	16,732	22,267	(5,535)	0.071%	-4.2254%	
10000	1101500000	EXECUTIVE OFFICE-LIBRARY SERVICE	450	587	(137)	0.002%	0.0000%	

Losses capped at \$500,000 per Occurrence

**Human Resources Department
Workers' Compensation Division
Cost Allocation by Department
Attachment A**

**80/20 Weighting
70% Confidence Level
11/30/2006**

New Fund	New Dept. ID	Dept Name	2007-08 Charge	2006-07 Charge	Change	2006-07 Percent	Change in Relative Percent	Comments
10000	1109200000	EXECUTIVE OFFICE-OASIS FINANCIAL	8,590	7,392	1,198	0.024%	45.8333%	More payroll, bad year added
10000	1109300000	EXECUTIVE OFFICE-OASIS HRMS	4,249	3,774	475	0.012%	41.6667%	More payroll, bad year added
10000	7200100000	FACILITIES MANAGEMENT	560,244	671,614	(111,370)	2.146%	6.7568%	
10000	7200100000	FACILITIES MGMT. CO FARM	2,945	6,063	(3,118)	0.019%	-36.8421%	Bad year fell off
10000	2700200000	FIRE-FORESTRY PROTECTION ¹	206,286	268,138	(61,852)	0.857%	-1.5169%	
10000	947200	FLOOD CONTROL DISTRICT	328,116	383,332	(55,216)	1.225%	9.5510%	
10000	1130100000	HUMAN RESOURCES	110,182	123,447	(13,265)	0.394%	14.4670%	
10000	1130300000	HUMAN RESOURCES-AIR QUALITY DIVISION	882	848	34	0.003%	33.3333%	Bad year added
10000	1132200000	HUMAN RESOURCES-EAP	1,699	1,947	(248)	0.006%	16.6667%	
22100	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	6,759	2,279	4,480	0.007%	300.0000%	More payroll
46120	1132700000	HUMAN RESOURCES-LEADERSHIP PROGRAM	422	570	(148)	0.002%	0.0000%	
10000	1131000000	HUMAN RESOURCES-LIABILITY INSURANCE	29,534	59,166	(29,632)	0.189%	-35.9788%	Bad year fell off
10000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	620	812	(192)	0.003%	0.0000%	
1132900000	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	2,419	991	1,428	0.003%	233.3333%	More payroll, bad year added
10000	1131300000	HUMAN RESOURCES-PROPERTY INSURANCE	436	589	(153)	0.002%	0.0000%	
10000	1131800000	HUMAN RESOURCES-PROPERTY LOSS CONTROL	7,117	8,887	(1,770)	0.028%	3.5714%	
10000	1131800000	HUMAN RESOURCES-TAP	499,153	659,978	(160,825)	2.109%	-3.2243%	
45500	1130800000	HUMAN RESOURCES-WORKERS COMP	35,041	37,005	(1,964)	0.118%	21.1864%	Bad year added
10000	7400100000	HUMAN RESOURCES-TOTAL	694,265	896,519	(202,254)	2.865%	-0.9075%	
10000	2900100000	INFORMATION TECHNOLOGY	126,817	183,444	(56,627)	0.586%	-11.4334%	
10000	4100400000	LAFCO	1,990	2,456	(466)	0.008%	0.0000%	
22250	4100400000	MH ADMINISTRATION	129,790	173,783	(43,993)	0.555%	-4.3243%	
10000	4100300000	MH DETENTION-INDIO	12,193	15,672	(3,479)	0.050%	0.0000%	
10000	4100100000	MH-PUBLIC GUARDIAN	45,638	64,964	(19,326)	0.208%	-10.0962%	
10000	4100500000	MH SUBSTANCE ABUSE ¹	114,543	188,343	(73,800)	0.602%	-22.2591%	Bad year fell off
10000	4100200000	MH TREATMENT	605,133	922,821	(317,688)	2.949%	-16.1072%	Bad year fell off
10000	5300100000	MH-TOTAL	907,297	1,365,583	(458,286)	4.364%	-14.9863%	
10000	2600700000	OFFICE ON AGING TITLE III	74,164	134,648	(60,484)	0.430%	-29.5349%	Bad year fell off
20200	2600700000	PROBATION-ADMINISTRATION	57,208	79,337	(22,129)	0.254%	-7.8740%	
51215	2600200000	PROBATION-FIELD SERVICES	414,606	504,516	(89,910)	1.612%	5.1489%	
20200	2600100000	PROBATION-JUVENILE INSTITUTIONS	822,055	911,805	(89,750)	2.914%	15.3741%	More payroll, bad year added
10000	2400100000	PUBLIC DEFENDER	1,236,661	1,416,321	(179,660)	4.526%	11.7322%	
10000	7300100000	PURCHASING	181,235	333,028	(151,793)	1.064%	-30.3571%	Bad year fell off
10000	7300500000	PURCHASING-FLEET SERVICES-ISF	18,437	19,234	(797)	0.061%	22.9508%	Bad year added
20000	7300300000	PURCHASING-PRINTING SERVICES	107,239	126,419	(19,180)	0.404%	8.6634%	
10000	7300400000	PURCHASING-SUPPLY SERVICES	34,830	37,550	(2,720)	0.120%	18.3333%	Bad year added
10000	7300200000	PURCHASING-CENTRAL MAILING	21,216	14,687	6,529	0.047%	85.1064%	Bad year added
10000	935200	PURCHASING-TOTAL	210,913	226,941	(16,028)	0.093%	27.9570%	Bad year added
10000	4300100000	RCA OPERATIONS	363	363		0.000%	0.0000%	New
10000	4300100000	RCRMC ²	2,263,412	2,799,792	(536,380)	8.947%	3.4425%	

Losses capped at \$500,000 per Occurrence

**Human Resources Department
Workers' Compensation Division
Cost Allocation by Department
Attachment A**

80/20 Weighting
70% Confidence Level
11/30/2006

New Fund	New Dept. ID	Dept Name	2007-08 Charge	2006-07 Charge	Change	2006-07 Percent	Change in Relative Percent	Comments
20000	4300300000	RRCM DETENTION HEALTH SERVICES	105,405	134,524	(29,119)	0.430%	0.2326%	
45200	4300200000	RRCM MED INDIGENT SVC PROGRAM	7,918	11,221	(3,303)	0.036%	-11.1111%	
		RRCM-TOTAL	2,376,735	2,945,537	(568,802)	9.413%	3.2508%	
10000	931104	REG PARKS & OPEN SPACE DISTRICT	109,092	150,602	(41,510)	0.481%	-7.2765%	
10000	1700100000	REGISTRAR OF VOTERS	26,765	39,221	(12,456)	0.125%	-12.8000%	
10000	946001	SALTON SEA AUTHORITY	1,124	1,468	(344)	0.005%	0.0000%	
10000	2500100000	SHERIFF ADMINISTRATION ¹	139,952	181,673	(41,721)	0.581%	-1.5491%	
24550	2500700000	SHERIFF-BEN CLARK TRAINING CENTER ²	171,574	156,101	15,473	0.499%	40.6814%	Unfavorable loss development
10000	2500600000	SHERIFF CAC SECURITY	1,523	1,870	(347)	0.006%	0.0000%	
24575	2505100000	SHERIFF-CAL ID PROGRAM	7,204	13,137	(5,933)	0.042%	-30.9524%	Bad year fell off
10000	2501000000	SHERIFF CORONER	163,992	162,096	1,896	0.518%	29.5367%	Bad year added
10000	2500400000	SHERIFF CORRECTIONS ³	2,614,549	3,310,370	(695,821)	10.579%	1.0587%	
10000	2500500000	SHERIFF-COURT SERVICES ⁴	614,592	791,821	(177,229)	2.530%	-0.6324%	
10000	2500300000	SHERIFF PATROL ⁵	4,916,470	6,280,851	(1,364,381)	20.071%	0.1644%	
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	3,805	4,803	(998)	0.015%	6.6667%	
40050	2500200000	SHERIFF SUPPORT SERVICES ²	886,545	1,223,266	(336,721)	3.909%	-7.2653%	
		SHERIFF-TOTAL	9,520,305	12,125,988	(2,605,683)	38.750%	0.4645%	
10000	3100200000	TLMA-ADMINISTRATION	82,409	94,343	(11,934)	0.301%	11.9601%	
21050	3110200000	TLMA-BUILDING & SAFETY-CODE ENFORCE	36,833	37,446	(613)	0.120%	25.8333%	Bad year added
21050	3110100000	TLMA-BUILDING & SAFETY	147,461	197,505	(50,044)	0.631%	-4.4374%	
21050	3100300000	TLMA-COUNTER SERVICES	29,961	46,931	(16,970)	0.150%	-18.0000%	Bad year fell off
21450	3130300000	TLMA-CROSSING GUARD	12,510	10,620	1,890	0.034%	50.0000%	Bad year added
10000	3100100000	TLMA-G.I.S.	7,501	18,361	(10,860)	0.059%	-47.4576%	Favorable loss development
10000	3120100000	TLMA-PLANNING	22,608	33,884	(11,276)	0.108%	-14.8148%	
10000	3130200000	TLMA-SURVEYOR	20,233	28,149	(7,916)	0.090%	-7.7778%	
10000	3130700000	TLMA-TRANSP. EQUIP GARAGE-ISF	14,405	18,298	(3,893)	0.058%	1.7241%	
10000	3130100000	TLMA-TRANSPORTATION	513,417	688,168	(174,751)	2.199%	-4.5475%	
		TLMA-TOTAL	887,339	1,173,705	(286,366)	3.751%	-3.2791%	
10000	1400100000	TREASURER/TAX COLLECTOR	40,891	51,804	(10,913)	0.166%	0.6024%	
45600	5400100000	VETERANS SERVICES	18,125	16,848	1,277	0.054%	37.0370%	More payroll, bad year added
45700	4500100000	WASTE MANAGEMENT DIST.	356,622	392,567	(35,945)	1.254%	16.2679%	More payroll
45300	943001	WASTE RES MGMT DIST	38,180	55,301	(17,121)	0.177%	-11.8644%	
		TOTAL	24,454,998	31,293,002	(6,838,004)	100.000%		

Losses capped at \$500,000 per Occurrence

All Departments Combined Charges For FY 2007/2008

Attachment B

FUND ID.	DEPT. ID	FY 06-07 PROPERTY	FY 07-08 PROPERTY	FY 07-08 PROPERTY	3 YR 06-07	80% GL/JAL	4 YR 07-08	80% GL/JAL	% DIFF.	3 YR 70% FY 06-07 MED MAL	3 YR 70% FY 07-08 MED MAL	% DIFF.
10000	280 010 0000	\$ 9,171	\$ 8,767	\$ 8,767	-4%	\$ 27,727	\$ 27,879	\$ 27,879	-27%			
10000	120 010 0000	\$ 58,759	\$ 56,172	\$ 56,172	-4%	\$ 57,375	\$ 56,788	\$ 56,788	-1%			
10000	120 020 0000	\$ 46,326	\$ 44,286	\$ 44,286	-4%	\$ 49,413	\$ 33,912	\$ 33,912	-31%			
45100	120 030 0000	\$ 24,727	\$ 23,639	\$ 23,639	-4%	\$ 13,267	\$ 9,220	\$ 9,220	-31%			
10000	130 010 0000	\$ 11,456	\$ 10,952	\$ 10,952	-4%	\$ 22,653	\$ 13,795	\$ 13,795	-39%			
10000	130 020 0000	\$ -	\$ 1,990	\$ 1,990	100%	\$ -	\$ 2,413	\$ 2,413	100%			
10000	100 010 0000	\$ 61,888	\$ 57,325	\$ 57,325	-7%	\$ 80,289	\$ 56,311	\$ 56,311	-30%			
10000	100 020 0000	\$ -	\$ 529	\$ 529	100%	\$ -	\$ 493	\$ 493	100%			
10000	420 030 0000	\$ 20,100	\$ 19,956	\$ 19,956	-1%	\$ 28,462	\$ 22,819	\$ 22,819	-20%			
10000	420 060 0000	\$ 59,725	\$ 40,416	\$ 40,416	-32%	\$ 236,798	\$ 138,920	\$ 138,920	-41%			
10000	420 020 0000	\$ 14,842	\$ 14,188	\$ 14,188	-4%	\$ 24,698	\$ 18,296	\$ 18,296	-26%			
10000	420 040 0000	\$ 28,405	\$ 26,843	\$ 26,843	-5%	\$ 52,749	\$ 38,742	\$ 38,742	-27%			
10000	420 010 0000	\$ 149,563	\$ 193,755	\$ 193,755	30%	\$ 262,926	\$ 182,930	\$ 182,930	-30%	\$ 23,229	\$ 8,465	-64%
10000	630 010 0000	\$ 272,635	\$ 295,158	\$ 295,158	8%	\$ 605,633	\$ 401,707	\$ 401,707	-34%	\$ 23,229	\$ 8,465	-64%
10000	150 010 0000	\$ 4,983	\$ 4,763	\$ 4,763	-4%	\$ 3,236	\$ 2,354	\$ 2,354	-27%			
10000	150 010 0000	\$ 12,144	\$ 11,609	\$ 11,609	-4%	\$ 20,690	\$ 16,151	\$ 16,151	-22%			
51650	924001	\$ 4,209	\$ 3,114	\$ 3,114	-26%	\$ 1,655	\$ 924	\$ 924	-44%			
51645	924001	\$ 365,162	\$ 360,891	\$ 360,891	-1%	\$ 173,329	\$ 116,617	\$ 116,617	-33%			
10000	230 010 0000	\$ 92,813	\$ 88,727	\$ 88,727	-4%	\$ 141,621	\$ 96,578	\$ 96,578	-32%			
10000	220 010 0000	\$ 92,987	\$ 124,414	\$ 124,414	34%	\$ 722,536	\$ 540,568	\$ 540,568	-25%			
10000	510 010 0000	\$ 606,653	\$ 573,386	\$ 573,386	-5%	\$ 2,098,061	\$ 1,535,752	\$ 1,535,752	-27%			
21050	520 010 0000	\$ 2,525	\$ 2,414	\$ 2,414	-4%	\$ 4,545	\$ 2,975	\$ 2,975	-35%			
21050	520 030 0000	\$ 810	\$ 774	\$ 774	-4%	\$ 1,038	\$ 575	\$ 575	-45%			
21050	520 020 0000	\$ 2,592	\$ 2,478	\$ 2,478	-4%	\$ 2,795	\$ 2,225	\$ 2,225	-20%			
21100	190 010 0000	\$ 612,580	\$ 579,053	\$ 579,053	-5%	\$ 2,106,439	\$ 1,541,527	\$ 1,541,527	-27%			
21100	191 070 0000	\$ 8,215	\$ 15,973	\$ 15,973	94%	\$ 37,872	\$ 99,686	\$ 99,686	163%			
40400	912211	\$ 98,684	\$ 94,339	\$ 94,339	-4%	\$ 213,327	\$ 175,135	\$ 175,135	-18%			
24550	914301	\$ 114	\$ 109	\$ 109	-4%	\$ 277	\$ 264	\$ 264	-5%			
2425	913401	\$ 7,583	\$ 8,758	\$ 8,758	15%	\$ 3,300	\$ 776	\$ 776	-76%			
23525	905102	\$ -	\$ -	\$ -	0%	\$ 124	\$ 228	\$ 228	84%			
40440	906203	\$ 3,783	\$ 3,617	\$ 3,617	-4%	\$ 2,217	\$ 1,674	\$ 1,674	-24%			
23850	908501	\$ 1,065	\$ 1,018	\$ 1,018	-4%	\$ 723	\$ 601	\$ 601	-17%			
24075	912601	\$ 6,374	\$ 6,094	\$ 6,094	-4%	\$ 2,662	\$ 1,918	\$ 1,918	-28%			
10000	193 010 0000	\$ -	\$ -	\$ -	0%	\$ -	\$ 67	\$ 67	100%			
22200	192 010 0000	\$ 11,995	\$ 11,457	\$ 11,457	-4%	\$ 4,864	\$ 3,562	\$ 3,562	-27%			
21550	190 030 0000	\$ 118,351	\$ 114,191	\$ 114,191	-4%	\$ 68,069	\$ 55,284	\$ 55,284	-19%			
10000	110 010 0000	\$ 325,977	\$ 317,280	\$ 317,280	-3%	\$ 375,679	\$ 366,700	\$ 366,700	-2%			
10000	720 010 0000	\$ 10,990	\$ 10,506	\$ 10,506	-4%	\$ 13,150	\$ 9,545	\$ 9,545	-27%			
10000	270 020 0000	\$ 240,000	\$ 231,048	\$ 231,048	-4%	\$ 580,739	\$ 439,919	\$ 439,919	-24%			
15100	947200	\$ 48,026	\$ 48,696	\$ 48,696	1%	\$ 684,195	\$ 510,451	\$ 510,451	-25%			
51655	924001	\$ 2,245	\$ 3,033	\$ 3,033	35%	\$ 1,841	\$ 2,742	\$ 2,742	49%			
10000	113 010 0000	\$ 180	\$ 172	\$ 172	-2%	\$ 65,967	\$ 40,640	\$ 40,640	-38%			
46100	113 030 0000	\$ 1,324	\$ 1,517	\$ 1,517	15%	\$ 1,235	\$ 948	\$ 948	-23%	\$ 1,466	\$ 1,033	-30%
45900	113 200 0000	\$ 714	\$ 4,429	\$ 4,429	520%	\$ 2,232	\$ 3,023	\$ 3,023	35%	\$ 192	\$ 186	-3%
45960	1131000000	\$ 2,887	\$ 2,769	\$ 2,769	-4%	\$ 53,077	\$ 41,896	\$ 41,896	-21%			
46000	1130900000	\$ 138	\$ 132	\$ 132	-4%	\$ 272	\$ 192	\$ 192	-29%			
46120	113 290 0000	\$ 3,994	\$ 4,888	\$ 4,888	25%	\$ 3,572	\$ 38,596	\$ 38,596	981%	\$ 26	\$ 80	208%
46020	1130700000	\$ 138	\$ 132	\$ 132	-4%	\$ 171	\$ 120	\$ 120	-30%			
46040	113 130 0000	\$ 2,734	\$ 2,154	\$ 2,154	-21%	\$ 3,800	\$ 2,416	\$ 2,416	-36%			
47000	113 180 0000	\$ 10,643	\$ 7,817	\$ 7,817	-27%	\$ 6,959	\$ 4,935	\$ 4,935	-29%			
46100	113 080 0000	\$ 2,734	\$ 4,781	\$ 4,781	75%	\$ 95,764	\$ 77,602	\$ 77,602	-19%			
45500	740 010 0000	\$ 43,318	\$ 46,267	\$ 46,267	7%	\$ 233,443	\$ 210,653	\$ 210,653	-10%	\$ 1,684	\$ 1,299	-23%
	INFORMATION TECHNOLOGY	\$ 48,750	\$ 43,631	\$ 43,631	-10%	\$ 93,540	\$ 68,758	\$ 68,758	-26%			

All Departments Combined Charges For FY 2007/2008

Attachment B

FUND ID.	DEPT. ID	FY 06-07 PROPERTY	FY 07-08 PROPERTY	FY 06-07 % DIFF.	3 YR 06-07 GL/AL	4 YR 07-08 GL/AL	80% GL/AL	% DIFF.	3 YR 06-07 MED MAL	3 YR 07-08 MED MAL	% DIFF.
45500	740 030 0000	\$ 128,896	\$ 131,940	2%	\$ -	\$ -	2,824	100%			
21200	11015000000	\$ 18,186	\$ 18,186	-7%	\$ 508,779	\$ 522,423		3%			
10000	410 040 0000	\$ 1,379	\$ 1,313	-5%	\$ 28,357	\$ 22,334		-21%			
10000	410 030 0000	\$ 7,223	\$ 6,905	-4%	\$ 7,373	\$ 5,681		-24%			
10000	410 010 0000	\$ 41,872	\$ 23,075	-45%	\$ 46,469	\$ 18,810		-80%			
10000	410 050 0000	\$ 151,767	\$ 166,316	10%	\$ 150,294	\$ 127,153		-15%	\$ 235,803	\$ 64,544	-73%
10000	410 020 0000	\$ 221,700	\$ 215,795	-3%	\$ 741,272	\$ 696,301		-6%	\$ 235,803	\$ 64,544	-73%
45420	110 920 0000	\$ 9,495	\$ 11,573	22%	\$ 9,400	\$ 7,900		-16%			
21450	530 010 0000	\$ 9,739	\$ 9,311	-4%	\$ 23,360	\$ 12,858		-45%			
10000	260 070 0500	\$ 6,264	\$ 5,988	-4%	\$ 26,087	\$ 24,717		-5%			
10000	260 020 0500	\$ 38,282	\$ 47,103	23%	\$ 119,219	\$ 73,642		-38%			
10000	260 010 0500	\$ 100,322	\$ 95,906	-4%	\$ 101,171	\$ 62,140		-39%			
10000	240 010 0000	\$ 144,868	\$ 148,997	3%	\$ 246,477	\$ 160,499		-35%			
10000	730 010 0000	\$ 3,581	\$ 3,423	-4%	\$ 461,673	\$ 340,988		-26%			
45620	730 060 0000	\$ 1,172	\$ 1,172	-8%	\$ 3,150	\$ 2,250		-29%			
45300	730 050 0000	\$ 26,771	\$ 26,265	-2%	\$ 42,714	\$ 27,601		-35%			
45600	730 030 0000	\$ 5,675	\$ 5,425	-4%	\$ 4,361	\$ 3,289		-25%			
45700	730 040 0000	\$ 12,805	\$ 11,585	-10%	\$ 7,491	\$ 6,039		-19%			
40050	430 010 0000	\$ 50,113	\$ 47,871	-4%	\$ 62,711	\$ 42,084		-33%			
10000	430 030 0000	\$ 347,617	\$ 358,395	3%	\$ 710,957	\$ 461,882		-35%	\$ 5,884,309	\$ 3,401,771	-42%
10000	430 020 0000	\$ 7,357	\$ 6,421	-13%	\$ 10,776	\$ 7,661		-29%	\$ -	\$ 244	100%
25400	931104	\$ 354,974	\$ 364,817	3%	\$ 728,401	\$ 473,476		-35%	\$ 5,884,309	\$ 3,402,015	-42%
10000	170 010 0000	\$ 76,133	\$ 77,877	2%	\$ 109,133	\$ 59,687		-46%			
10000	250 010 0000	\$ 19,439	\$ 18,564	-4%	\$ 31,945	\$ 25,587		-20%			
10000	250 070 0000	\$ 9,595	\$ 9,172	-4%	\$ 144,727	\$ 77,339		-47%			
10000	250 060 0000	\$ 115,572	\$ 111,409	-4%	\$ 52,332	\$ 45,499		-13%			
22250	250 510 0000	\$ 757	\$ 723	-4%	\$ 587	\$ 416		-29%			
10000	250 100 0000	\$ 3,967	\$ 3,921	-1%	\$ 3,921	\$ 2,812		-28%			
10000	250 040 0000	\$ 20,057	\$ 19,174	-4%	\$ 68,475	\$ 49,715		-27%			
10000	250 050 0000	\$ 412,762	\$ 396,819	-4%	\$ 1,232,704	\$ 927,626		-25%			
10000	250 030 0000	\$ 12,866	\$ 15,329	19%	\$ 47,760	\$ 35,752		-25%			
10000	250 110 0000	\$ 154,463	\$ 189,024	22%	\$ 6,174,610	\$ 5,074,392		-18%			
10000	250 020 0000	\$ 9,323	\$ 8,913	-4%	\$ 37,471	\$ 29,051		-22%			
20200	310 020 0000	\$ 27,604	\$ 26,389	-4%	\$ 43,584	\$ 35,072		-20%			
10000	311 020 0000	\$ 10,115	\$ 4,915	-51%	\$ 7,806,171	\$ 6,277,674		-20%			
10000	311 010 0000	\$ 11,814	\$ 10,015	-15%	\$ 35,202	\$ 29,717		-16%			
20200	310 030 0000	\$ 21,937	\$ 15,843	-28%	\$ 91,242	\$ 32,562		-64%			
20000	313 030 0000	\$ 1,907	\$ 1,882	-1%	\$ 3,737	\$ 3,761		1%			
20200	310 050 0000	\$ 45	\$ 43	-5%	\$ 2,191	\$ 1,254		-43%			
10000	312 010 0000	\$ 8,242	\$ 1,471	-82%	\$ 1,559	\$ 1,663		7%			
20200	3100210000	\$ 1,259	\$ 1,123	-11%	\$ 3,222	\$ 2,727		-15%			
10000	313 020 0000	\$ 1,764	\$ -	-100%	\$ 2,622	\$ -		-100%			
20008	313 070 0000	\$ 4,792	\$ 4,581	-4%	\$ 78,267	\$ 51,392		-34%			
20000	313 010 0000	\$ 46,432	\$ 55,815	20%	\$ 3,128,556	\$ 2,264,435		-34%			
10000	140 010 0000	\$ 121,908	\$ 112,855	-7%	\$ 3,409,952	\$ 2,439,834		-28%			
10000	7200300602	\$ 10,679	\$ 10,209	-4%	\$ 51,550	\$ 20,500		-60%			
51470	937001	\$ 77,927	\$ 74,497	-4%	\$ -	\$ -		0%			
10000	540 010 0000	\$ 12,067	\$ 11,536	-4%	\$ -	\$ -		0%			
40200	450 010 0000	\$ 2,185	\$ 1,980	-9%	\$ 2,165	\$ 1,484		-31%			
		\$ 39,675	\$ 37,929	-4%	\$ 538,154	\$ 385,298		-28%			
		\$ 4,487,777	\$ 4,487,777	0%	\$ 20,454,009	\$ 15,648,199		-23%	\$ 6,145,025	\$ 3,476,323	-43%

All Departments Combined Charges For FY 2007/2008

Attachment B

TOTAL BY DEPT ID FOR FY 06/07	TOTAL BY DEPT ID FOR FY 07/08	% DIFF.	\$ DIFF.
\$ 37,898	\$ 29,646	-22%	\$ (8,252)
\$ 116,134	\$ 112,960	-3%	\$ (3,174)
\$ 95,739	\$ 78,198	-18%	\$ (17,541)
\$ 37,984	\$ 32,859	-14%	\$ (5,135)
\$ 34,109	\$ 24,747	-27%	\$ (9,362)
\$ -	\$ 4,403	100%	\$ 4,403
\$ 142,177	\$ 113,636	-20%	\$ (28,541)
\$ -	\$ 1,022	100%	\$ 1,022
\$ 48,562	\$ 42,775	-12%	\$ (5,787)
\$ 296,523	\$ 179,336	-40%	\$ (117,187)
\$ 39,540	\$ 32,484	-18%	\$ (7,056)
\$ 81,154	\$ 65,585	-19%	\$ (15,569)
\$ 435,718	\$ 385,150	-12%	\$ (50,568)
\$ 901,497	\$ 705,330	-22%	\$ (196,167)
\$ 8,219	\$ 7,117	-13%	\$ (1,102)
\$ 32,834	\$ 27,760	-15%	\$ (5,074)
\$ 5,864	\$ 4,038	-31%	\$ (1,826)
\$ 538,491	\$ 477,508	-11%	\$ (60,983)
\$ 234,434	\$ 185,305	-21%	\$ (49,129)
\$ 815,523	\$ 664,982	-18%	\$ (150,541)
\$ 2,704,714	\$ 2,109,138	-22%	\$ (595,576)
\$ 7,070	\$ 5,389	-24%	\$ (1,681)
\$ 1,848	\$ 1,349	-27%	\$ (499)
\$ 5,387	\$ 4,703	-13%	\$ (684)
\$ 2,719,019	\$ 2,120,580	-22%	\$ (598,439)
\$ 46,087	\$ 115,659	151%	\$ 69,572
\$ 312,011	\$ 269,474	-14%	\$ (42,537)
\$ 391	\$ 373	-5%	\$ (18)
\$ 220	\$ 906	312%	\$ 686
\$ 10,883	\$ 9,534	-12%	\$ (1,349)
\$ 124	\$ 228	84%	\$ 104
\$ 6,000	\$ 5,291	-12%	\$ (709)
\$ 1,788	\$ 1,619	-9%	\$ (169)
\$ 9,036	\$ 8,012	-11%	\$ (1,024)
\$ -	\$ 67	100%	\$ 67
\$ -	\$ 67	100%	\$ 67
\$ 16,849	\$ 15,019	-11%	\$ (1,830)
\$ 186,420	\$ 169,475	-9%	\$ (16,945)
\$ 111,847	\$ 86,255	-21%	\$ (23,592)
\$ 701,656	\$ 683,980	-3%	\$ (17,676)
\$ 24,140	\$ 20,051	-17%	\$ (4,089)
\$ 236,723	\$ 206,388	-13%	\$ (30,335)
\$ 820,739	\$ 670,967	-18%	\$ (149,772)
\$ 732,221	\$ 569,147	-24%	\$ (173,074)
\$ 4,086	\$ 5,775	41%	\$ 1,689
\$ 83,789	\$ 58,017	-31%	\$ (25,772)
\$ 574	\$ 457	-20%	\$ (117)
\$ 4,025	\$ 3,498	-13%	\$ (527)
\$ 3,138	\$ 7,638	143%	\$ 4,500
\$ 55,974	\$ 44,665	-20%	\$ (11,309)
\$ 410	\$ 324	-21%	\$ (86)
\$ 7,592	\$ 43,664	475%	\$ 36,072
\$ 309	\$ 252	-18%	\$ (57)
\$ 6,534	\$ 4,570	-30%	\$ (1,964)
\$ 17,602	\$ 12,762	-28%	\$ (4,840)
\$ 88,498	\$ 82,383	-7%	\$ (6,115)
\$ 278,445	\$ 258,219	-7%	\$ (20,226)
\$ 142,290	\$ 112,389	-21%	\$ (29,901)

All Departments Combined Charges For FY 2007/2008

Attachment B

TOTAL BY DEPT ID FOR FY 06/07	TOTAL BY DEPT ID FOR FY 07/08	% DIFF.	\$ DIFF.
\$ 128,896	\$ 131,940	2%	\$ 3,044
\$ 528,238	\$ 540,609	2%	\$ 12,371
\$ 29,736	\$ 23,647	-20%	\$ (6,089)
\$ 14,596	\$ 12,486	-14%	\$ (2,110)
\$ 88,341	\$ 41,885	-53%	\$ (46,456)
\$ 537,864	\$ 358,013	-33%	\$ (179,851)
\$ 1,198,775	\$ 976,640	-19%	\$ (222,135)
\$ 18,895	\$ 19,473	3%	\$ 578
\$ 33,089	\$ 22,169	-33%	\$ (10,920)
\$ 32,351	\$ 30,705	-5%	\$ (1,646)
\$ 157,501	\$ 120,745	-23%	\$ (36,756)
\$ 201,493	\$ 158,046	-22%	\$ (43,447)
\$ 391,345	\$ 309,496	-21%	\$ (81,849)
\$ 499,012	\$ 377,214	-24%	\$ (121,798)
\$ 8,576	\$ 6,328	-26%	\$ (2,248)
\$ 4,431	\$ 3,422	-23%	\$ (1,009)
\$ 69,485	\$ 53,866	-22%	\$ (15,619)
\$ 10,036	\$ 8,714	-13%	\$ (1,322)
\$ 20,296	\$ 17,624	-13%	\$ (2,672)
\$ 112,824	\$ 89,955	-20%	\$ (22,869)
\$ 6,942,883	\$ 4,222,048	-39%	\$ (2,720,835)
\$ 10,776	\$ 7,905	-27%	\$ (2,871)
\$ 14,025	\$ 10,354	-26%	\$ (3,671)
\$ 6,967,684	\$ 4,240,308	-39%	\$ (2,727,376)
\$ 185,266	\$ 136,564	-26%	\$ (48,702)
\$ 51,384	\$ 44,171	-14%	\$ (7,213)
\$ 154,322	\$ 86,511	-44%	\$ (67,811)
\$ 167,904	\$ 156,908	-7%	\$ (10,996)
\$ 1,344	\$ 1,139	-15%	\$ (205)
\$ 7,888	\$ 6,605	-16%	\$ (1,283)
\$ 88,532	\$ 68,889	-22%	\$ (19,643)
\$ 1,645,466	\$ 1,324,445	-20%	\$ (321,021)
\$ 60,626	\$ 51,081	-16%	\$ (9,545)
\$ 6,329,073	\$ 5,263,416	-17%	\$ (1,065,657)
\$ 46,794	\$ 37,964	-19%	\$ (8,830)
\$ 71,188	\$ 61,461	-14%	\$ (9,727)
\$ 8,573,137	\$ 7,058,419	-18%	\$ (1,514,718)
\$ 39,028	\$ 25,739	-34%	\$ (13,289)
\$ 47,016	\$ 39,732	-15%	\$ (7,284)
\$ 113,178	\$ 48,405	-57%	\$ (64,774)
\$ 5,644	\$ 5,643	0%	\$ (1)
\$ 2,236	\$ 1,297	-42%	\$ (939)
\$ 9,801	\$ 3,134	-68%	\$ (6,667)
\$ 4,481	\$ 3,850	-14%	\$ (631)
\$ 34,129	\$ 37,570	10%	\$ 3,441
\$ 4,386	\$ -	-100%	\$ (4,386)
\$ 83,059	\$ 55,973	-33%	\$ (27,086)
\$ 13,913	\$ 11,097	-20%	\$ (2,816)
\$ 3,174,988	\$ 2,320,250	-27%	\$ (854,738)
\$ 3,531,860	\$ 2,552,689	-28%	\$ (979,171)
\$ 62,229	\$ 30,709	-51%	\$ (31,520)
\$ 77,927	\$ 74,497	-4%	\$ (3,430)
\$ 12,067	\$ 11,536	-4%	\$ (531)
\$ 4,350	\$ 3,464	-20%	\$ (886)
\$ 577,829	\$ 423,227	-27%	\$ (154,602)
\$ 31,086,811	\$ 23,612,299	-24%	\$ (7,474,512)