

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




FROM: Human Resources Department

SUBMITTAL DATE:
December 11, 2008

SUBJECT: Human Resources Internal Service Fund Rates for Fiscal Year 2009-2010

RECOMMENDED MOTION: That Assistant County Executive Officer/Human Resources Director's recommendation for Fiscal Year 2009/10 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 Assignment Program be approved.

BACKGROUND: The County is financially protected and defended through various insurance programs. In addition to insurance, these programs provide risk mitigation/elimination processes, early claims intervention and resolution, cost reduction actions as well as recovery for damaged county property. The costs of these programs are allocated to departments based primarily upon department loss history.



 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: 2009/10


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

C.E.O. RECOMMENDATION:

APPROVE

 BY: _____
 Robert Tremaine

County Executive Office Signature

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, AUDITOR-CONTROLLER
 BY: 
JERRY D. WOOD
 Departmental Concurrence

- Consent
- Policy
- Consent
- Policy

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

Prev. Agn. Ref.: | **District:** | **Agenda Number:** 3.31 F

The programs are separated by the type of protection into several Internal Service Funds (ISF's) including: Workers' Compensation, Medical Malpractice, General/Auto Liability, Property Insurance, Unemployment Compensation, Short-Term Disability, Long-Term Disability and Temporary Assignment Program. The various Internal Service Funds include self-insurance, insurance, excess insurance, self-administration, outsourced administration, limits of protection and other processes to meet the specific program's requirements.

To the extent possible, all Internal Service Fund rates managed by Human Resources have been reduced by 10% for Fiscal Year 2009-10. The notable exceptions are our insured programs for property insurance, short term disability, and unemployment insurance. The reasons for these exceptions are detailed on pages 3 and 4 of this document. Rates/changes for the various ISFs are summarized below:

	Total Charge FY 2008/09	Total Charge FY 2009/10	% of Change To Dept. Rates
Workers' Compensations	\$20,234,000	\$17,068,990	-16% (decrease)
Medical Malpractice	\$ 3,301,534	\$ 2,047,000	-38% (decrease)
Auto/ General Liability	\$14,526,202	\$12,535,000	-14% (decrease)
Property	\$ 4,487,777	\$ 7,264,929	+62% (increase)
Short Term Disability	1% (LIUNA) 1.03% (SEIU/RSP)	1.1% (LIUNA) 1.03% (SEIU/RSP)	+10% (increase-LIUNA) 0% (SEIU/RSP)
Long Term Disability	.091% of pay	.076%	-15% (decrease)
Unemployment Insurance	.446% of pay (as of Nov. 4, 2008)	.446%	0% change
TAP	24.9% of pay	22.4%	-10% (decrease)

Workers Compensation Insurance (WC)

The County of Riverside Workers' Compensation program is self-insured 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 held responsible, up to the cap amount, for each claim through the allocation process. Amounts paid on a single claim in excess of the cap amounts are allocated to the entire County on a pro-rata basis.

As of June 30, 2008, the actuary estimated that the cost of the Workers' Compensation program's liability for outstanding claims to be \$74.4 million. The amount of \$74.4 million reflects a reduction of \$3.0 million as compared to the previous fiscal year.

This reduction is attributed to factors including the Board approved cost containment programs such as the Return-to-Work program, Injury Intervention Therapy (IIT) to treat repetitive motion injuries (RMI), and Utilization Review (UR)/Medical Management.

- The Return-to-Work program, has supported 1328 total number of participants with 53,285 total number of program days resulting in a total value of avoided costs of \$24.8 million.

- The Injury Intervention Therapy program has resulted in a reduction of repetitive motion injuries by 37 claims. Total industrial lost days were reduced by 86%. Surgical center fees were reduced by 96% and a reduction in temporary disability payments by 80%.
- The first two quarters of 2008 show savings of \$692,900 in medical costs due to the efforts of the Utilization Review/Medical Management program.

In comparison with loss experience from other comparison counties in the CSAC-EIA workers' compensation program, the County of Riverside loss rate per \$100 of payroll is 13.5% lower than the other large counties.

Pursuant to Board Policy, Human Resources recommends continuation of funding at the 70% confidence level for Fiscal Year 2009/10, which is \$17.1 million. This represents a 16% reduction from the prior year's funding of \$20.2 million, and exceeds the Executive Office directive to reduce cost by 10%. The funding plan is in accordance with the minimal funding recommended by our actuary.

See Attachment A for the Workers' Compensation cost allocation by departments.

Medical Malpractice Insurance

Insurance coverage for the medical providers at the County of Riverside is provided under a program that combines self insurance and excess insurance. This program and its costs are allocated to the county's medical providers including RCRMC, Department of Public Health, Mental Health, Exclusive Care, Detention Health, Employee Assistance Program, and Occupational Health and Wellness. Each claim under this program is self-insured for the first \$1.1 million with excess insurance provided by CSAC-Excess Insurance Authority. For calculation of the loss distribution, losses are capped at \$1.1 million per claim. Claims are administered by the Human Resources Department, Risk Management Division. The rates are calculated by the actuary to achieve the 70% Confidence Level on a go-forward basis, utilizing a five-year plan to amortize surplus reserves, which is consistent with the Board's direction to fund the current year's claims fully.

For Fiscal Year 2009/10 the rates will be decreased from \$3.3 million in 2008/09 to \$2.05 million, a 38% reduction. This reduction is possible through the efforts of all the medical providers who work for County of Riverside; however the bulk of the savings is due to the efforts of RCRMC and the Human Resources Department Risk Management Division, including:

- HR-Risk Management's use of ISF funding to pay for risk reducing hospital equipment.
- HR-Risk Management's claims adjusting with full cooperation from RCRMC staff.
- The hospital's continuing quality control that has reduced claims frequency, specifically by:
 - tracking key performance processes;
 - learning from mistakes with commensurate changes in process and policy; and
 - catching errors before they manifest themselves.

This effort is continuing and a great working relationship has grown between HR-Risk Management and the management and staff at RCRMC.

General Liability/Auto Liability Insurance

The General Liability/Auto Liability program provides coverage for all operations of the County of Riverside. This program is self-insured for the first \$1 million for each occurrence with excess insurance arranged through CSAC-Excess Insurance Authority. All costs of the program are allocated to county departments based 80% on the claims history of each department and 20% on department exposure data. The loss data used in the allocation is capped at different levels for different sized departments with the cap for the small departments at \$150,000 per claim, \$500,000 per claim for medium sized departments and \$1,000,000 per claim for large departments. The rates are calculated by the actuary to realize the 70% Confidence Level on a go-forward basis.

For the Fiscal Year 2009-10 the cost allocation to county departments is dropping from \$14.53 million to \$12.54 million, a 14% decrease. Part of this reduction is the result of using a portion of fund reserves; however, HR-Risk Management has experienced better than expected claims management results in recent years and this great effort will continue. Some costs associated with this program are specific to individual departments. These specific charges would include costs for insurance coverage for airports, aircraft and watercraft as well as funding for the Sheriff's Department Counseling Program.

Property Insurance

The County's Property program is fully insured with various levels of deductibles based on coverage. Deductibles are paid by each department after a loss occurs. In addition to covering the County's real property 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 purchased by the county each year. These other lines of insurance include: Faithful Performance/Crime Coverage, Travel Accident and Watercraft Insurance.

The property premium costs are determined by the county's total property values, the property's proximity to earthquake faults (exposure) and the county's history of claims (experience). During the last fourteen months the replacement value of all county property increased 26.7% from \$1.95 billion to \$2.47 billion. The increase is due to construction and acquisition of new properties and the escalation in the replacement values on existing properties. The higher than normal increase in construction (replacement) costs are due to the increased worldwide demand for basic building materials such as concrete, steel, and other commodities, as well as the increased cost to transport all construction materials. As a result of the increased values, our property insurance premium for FY2009-2010 is anticipated to increase 26% from the previous year. The other costs associated with this fund have remained effectively the same as the previous year.

However, the county used \$2.2 million of fund reserves to hold the 2008-09 allocation to the same level as the previous year (\$4.49 million). Though this use of reserves saved money for the departments for the current fiscal year, the effect of using the reserves has made the increase in premium for Fiscal Year 2009-2010 seem higher than the 26% that it is. This year, the increased county property values, the unexpected financial issues of the insurance industry and the resultant hardening of the insurance market results in an increase in the allocation of property costs to \$8.26 million. To reduce the impact to departments, 40% (10/25) of the remaining reserves will lower the \$8.26 million rate to \$7.26 million for fiscal year 2009-2010. The remainder of the reserves will be held to mitigate future increases that may occur.

Attachment B contains the cost allocation by department.

Short-Term Disability (STD)

Short-Term Disability insurance is a self-funded benefit program that covers most employee groups who accrue sick leave. Plan benefits are based on a percentage of the employee's salary. The STD rate for the Laborer's International Union of North America (LIUNA) employees is currently set at 1.00% of salary with an annual salary cap of \$40,000. For the non-LIUNA groups, which are Services Employees International Union (SEIU) employees and Riverside Sheriff Association, Public Safety (RSP) employees, the current rate is set at 1.03% of salary with an annual cap of \$31,767.

The annual actuarial review of this fund indicates that the STD rate for LIUNA employees needs to be increased to 1.10% of salary while the rate for non-LIUNA employees can remain at 1.03% of salary with a lower annual salary cap of \$23,608. The non-LIUNA salary cap is being adjusted so that the salary cap is equal to the maximum salary currently used for benefit payment purposes.

The rate increase for LIUNA employees is reflective of increased claim costs associated with this group. LIUNA has a benefit that provides for 60% of employee's salary up to a maximum weekly amount of \$461.64 while non-LIUNA has a benefit of 55% of employees' salary up to a maximum weekly amount of \$249.70.

Long-Term Disability Insurance (LTD)

LTD insurance is provided to certain groups of employees on a fully insured basis. The Human Resources Department has negotiated a 0.76% of salary guaranteed rate with Standard Insurance Company through July 1, 2011. A 15% decrease from the 2008-09 rate of 0.91% to 0.76% of salary will be applied to set the LTD rate at the guaranteed level as of July 1, 2009.

Unemployment Insurance (UI)

Unemployment insurance is a self-funded benefit program required by the State of California. On November 4, 2008 the Board took action to revise the Unemployment Insurance rate from 0.223% of salary to 0.446% of salary due to the sharp economic downturn and the increase in unemployment claims. While the 0.446% of salary was set to cover claims payments and maintain adequate reserves, Human Resources will continue to monitor claims utilization and, if conditions warrant it, will recommend to the Board additional rate adjustments at mid-year.

TAP

The Human Resources Temporary Assignment Program (TAP) will continue to meet the temporary staffing needs of the County while achieving significant cost savings over the use of outside staffing firms and nurse registries.

In light of recent and expected staffing cuts and plans to transfer time and labor entry duties from TAP payroll to individual County departments, TAP will implement a 10% reduction in rates charged to County departments, resulting in an administrative charge of 22.4% of payroll for fiscal year 2009/2010.

Conclusion

Human Resources has made every effort to reduce each of its ISF funds by at least 10%; the Property Insurance, Short Term Disability, and Unemployment Compensation funds could not meet that goal. For those funds, every possible reduction over which we had some control was taken. Our efforts to proactively reduce costs through innovative prevention methods have resulted in significantly lower costs than other similar counties experience, and we will continue this creative approach.

Human Resources Department

Workers' Compensation Division

FY 09-10 Cost Allocation by Department

Attachment "A"

Fund	Dept. ID	Dept Name	Charge	Charge	Difference
			FY 09-10	FY 08-09	
10000	1200300000	AC RECORDER CENTER DIV.	\$ 9,937	\$ 5,898	\$ (4,039)
10000	2800100000	AGRICULTURAL COMMISSIONER	\$ 82,819	\$ 121,576	\$ 38,757
10000	1200200000	ASSESSOR-COUNTY CLERK/RECORDER	\$ 117,912	\$ 132,044	\$ 14,132
10000	1000200000	ASSESSMENT APPEALS BRD	\$ 748	\$ 943	\$ 195
10000	1200100000	ASSESSOR	\$ 132,593	\$ 168,037	\$ 35,444
10000	1200400000	CREST	\$ 335	-	\$ (335)
10000	1300100000	AUDITOR-CONTROLLER	\$ 46,424	\$ 57,135	\$ 10,711
10000	1000100000	BOARD OF SUPERVISORS	\$ 13,511	\$ 16,000	\$ 2,489
22050	1150100000	CFD ASSESSMENT DISTRICT ADMIN	\$ 1,318	\$ 1,578	\$ 260
10000	4200600000	CHA-ANIMAL CONTROL	\$ 116,555	\$ 131,817	\$ 15,262
10000	4200200000	CHA-CA CHILDREN SERV'S.	\$ 80,160	\$ 93,532	\$ 13,372
10000	4200400000	CHA-ENVIRONMENT HEALTH	\$ 97,362	\$ 144,473	\$ 47,111
10000	4200100000	CHA-PUBLIC HEALTH ADMIN.	\$ 561,173	\$ 613,541	\$ 52,368
51475	938001	CHILDREN & FAMILIES 1ST COMM	\$ 10,209	\$ 11,193	\$ 984
10000	6300100000	COOP EXTENSION	\$ 516	\$ 619	\$ 103
10000	1500100000	COUNTY COUNSEL	\$ 24,244	\$ 23,660	\$ (584)
10000	2300100000	DCSS (DEPT CHILDREN'S SOCIAL SERVICES)	\$ 428,253	\$ 474,744	\$ 46,491
10000	2200100000	DISTRICT ATTORNEY-CRIMINAL	\$ 376,564	\$ 560,083	\$ 183,519
10000	5100100000	DPSS	\$ 2,210,380	\$ 2,610,530	\$ 400,150
21050	5200100000	DPSS-DCA-ADMINISTRATION	\$ 7,785	\$ 8,626	\$ 841
21050	5200300000	DPSS-DCA-LOC INITIATIVE CENTER	\$ 23,811	\$ 27,128	\$ 3,317
21050	5200200000	DPSS-DCA-LOCAL INITIATIVE PROGRAM	\$ 1,643	\$ 3,629	\$ 1,986
32710	1900100000	EDA-ADMIN	\$ 29,266	\$ 35,867	\$ 6,601
22100	1910700000	EDA-AVIATION	\$ 1,881	\$ 1,414	\$ (467)
24075	910301	EDA-CSA 103 LA SERENE LIGHTING	\$ 7	-	\$ (7)

Human Resources Department

Workers' Compensation Division

FY 09-10 Cost Allocation by Department

Attachment "A"

Fund	Dept. ID	Dept Name	Charge	Charge	Difference
			FY 09-10	FY 08-09	
40400	912211	EDA-CSA 122-MESA VERDE	\$ 112	\$ 172	\$ 60
24325	912601	EDA-CSA 126	\$ 5,306	\$ 6,245	\$ 939
24425	913401	EDA-CSA 134 TEMESCAL CANYON HIGH	\$ 32	\$ 192	\$ 160
24550	914301	EDA-CSA 143-RANCH CA P&R	\$ 335	\$ 455	\$ 120
31555	914501	EDA-CSA 145-SUN CTY P&R	\$ 1,679	\$ 5,245	\$ 3,566
24625	915201	EDA-CSA 152	\$ 3,183	\$ 86	\$ (3,097)
23525	905102	EDA-CSA 51-DESERT CENTER M/S	\$ 10,736	\$ 9,181	\$ (1,555)
40440	906203	EDA-CSA 62-RIPLEY LW/S	\$ 209	\$ 293	\$ 84
23850	908501	EDA-CSA 85-CABAZON L/D/R	\$ 197	\$ 304	\$ 107
22800	985101	EDA-PUBLIC AUTHORITY ADMINISTRATION	\$ 1,928	\$ 2,842	\$ 914
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 186	\$ 226	\$ 40
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 1,654	\$ 1,884	\$ 230
40600	1900400000	EDA-HOUSING AUTHORITY	\$ 80,696	\$ 89,278	\$ 8,582
21550	1900300000	EDA-WORKFORCE DEVELOPMENT	\$ 96,991	\$ 115,247	\$ 18,256
11000	1100100000	EXECUTIVE OFFICE	\$ 11,633	\$ 14,184	\$ 2,551
21200	1101500000	EXECUTIVE OFFICE-LIBRARY SERVICE	\$ 303	\$ 364	\$ 61
45420	1109200000	EXECUTIVE OFFICE-OASIS FINANCIAL	\$ 9,252	\$ 8,859	\$ (393)
45420	1109300000	EXECUTIVE OFFICE-OASIS HRMS	\$ 4,295	\$ 4,335	\$ 40
10000	7200100000	FACILITIES MGMT DEPT.	\$ 483,801	\$ 590,624	\$ 106,823
10000	2700200000	FIRE-FORESTRY PROTECTION	\$ 120,476	\$ 147,717	\$ 27,241
15100	947200	FLOOD CONTROL DIST.	\$ 283,428	\$ 269,089	\$ (14,339)
10000	1130100000	HUMAN RESOURCES	\$ 82,810	\$ 86,532	\$ 3,722
22000	1130300000	HUMAN RESOURCES-AIR QUALITY DIV.	\$ 526	\$ 752	\$ 226
46100	1132200000	HUMAN RESOURCES-EMPLOYEE ASST. PROG.	\$ 1,221	\$ 1,418	\$ 197
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE EPO	\$ 3,788	\$ 3,351	\$ (437)

Human Resources Department

Workers' Compensation Division

FY 09-10 Cost Allocation by Department

Attachment "A"

Fund	Dept. ID	Dept Name	Charge	Charge	Charge	Difference
			FY 09-10	FY 08-09		
45960	1131000000	HUMAN RESOURCES-LIABILITY INS	\$ 37,570	\$ 28,206	\$	(9,364)
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 360	\$ 459	\$	99
46120	1132900000	HUMAN RESOURCES-OCC HEALTH & WELFARE	\$ 10,110	\$ 8,560	\$	(1,550)
46020	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 276	\$ 344	\$	68
46040	1131300000	HUMAN RESOURCES-SAFETY LOSS CONTROL	\$ 5,183	\$ 7,045	\$	1,862
47000	1131800000	HUMAN RESOURCES-TAP	\$ 466,459	\$ 534,399	\$	67,940
46100	1130800000	HUMAN RESOURCES-WORKERS COMP	\$ 35,201	\$ 39,918	\$	4,717
45500	7400100000	INFORMATION TECHNOLOGY	\$ 75,708	\$ 99,180	\$	23,472
33500	7400300000	INFORMATION TECHNOLOGY PSEC PROJECT	\$ 901	\$ 4,581	\$	3,680
51215	2900100000	LAFCO	\$ 1,425	\$ 1,706	\$	281
10000	4100400000	MH ADMINISTRATION	\$ 78,116	\$ 83,409	\$	5,293
10000	4100300000	MH DETENTION-INDIO	\$ 9,418	\$ 10,048	\$	630
10000	4100500000	MH SUBSTANCE ABUSE	\$ 76,062	\$ 89,746	\$	13,684
10000	4100200000	MH TREATMENT	\$ 375,245	\$ 442,702	\$	67,457
10000	4100100000	MH-PUBLIC GUARDIAN	\$ 30,712	\$ 36,635	\$	5,923
10000	5300100000	OFFICE ON AGING TITLE III	\$ 50,041	\$ 54,912	\$	4,871
10000	2600200000	PROBATION-FIELD SERVICES	\$ 281,703	\$ 337,659	\$	55,956
10000	2600700000	PROBATION-ADMINISTRATION	\$ 55,388	\$ 49,297	\$	(6,091)
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	\$ 634,958	\$ 721,775	\$	86,817
10000	2400100000	PUBLIC DEFENDER	\$ 94,283	\$ 152,506	\$	58,223
10000	7300100000	PURCHASING	\$ 10,489	\$ 12,032	\$	1,543
45620	7300200000	PURCHASING-CENTRAL MAILING	\$ 21,215	\$ 24,068	\$	2,853
45300	7300500000	PURCHASING-FLEET SERVICES-ISF	\$ 93,386	\$ 120,724	\$	27,338
45600	7300300000	PURCHASING-PRINTING SERVICES	\$ 21,335	\$ 22,302	\$	967
45700	7300400000	PURCHASING-SUPPLY SERVICES	\$ 21,366	\$ 24,109	\$	2,743

Human Resources Department

Workers' Compensation Division

FY 09-10 Cost Allocation by Department

Attachment "A"

Fund	Dept. ID	Dept Name	FY 09-10		FY 08-09		Difference
			Charge	Charge	Charge	Charge	
51360	935200	RCA OPERATIONS	\$ 1,385	\$ 1,048	\$	\$ (337)	
40050	4300100000	RCRMC	\$ 1,538,427	\$ 1,781,222	\$	\$ 242,795	
10000	4300300000	RCRMC DETENTION HEALTH SERVICES	\$ 52,614	\$ 81,239	\$	\$ 28,625	
10000	4300200000	RCRMC MED INDIGENT SVC PROGRAM	\$ 4,483	\$ 5,956	\$	\$ 1,473	
51540	931104	REG PARKS & OPEN SPC DISTRICT	\$ 46,388	\$ 73,068	\$	\$ 26,680	
10000	1700100000	REGISTRAR OF VOTERS	\$ 9,248	\$ 18,584	\$	\$ 9,336	
10000	946001	SALTON SEA AUTHORITY	\$ -	\$ 884	\$	\$ 884	
10000	2500100000	SHERIFF ADMINISTRATION	\$ 101,862	\$ 113,394	\$	\$ 11,532	
10000	2500600000	SHERIFF CAC SECURITY	\$ 1,039	\$ 1,258	\$	\$ 219	
10000	2501000000	SHERIFF CORONER	\$ 135,198	\$ 146,491	\$	\$ 11,293	
10000	2500400000	SHERIFF CORRECTIONS	\$ 1,602,807	\$ 2,080,627	\$	\$ 477,820	
10000	2500300000	SHERIFF PATROL	\$ 3,015,704	\$ 3,862,842	\$	\$ 847,138	
10000	2500200000	SHERIFF SUPPORT SERVICES	\$ 782,619	\$ 714,006	\$	\$ (68,613)	
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER	\$ 211,081	\$ 185,105	\$	\$ (25,976)	
22250	2505100000	SHERIFF-CAL ID PROGRAM	\$ 5,144	\$ 9,376	\$	\$ 4,232	
10000	2500500000	SHERIFF-COURT SVCS	\$ 399,868	\$ 504,897	\$	\$ 105,029	
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	\$ 2,905	\$ 3,433	\$	\$ 528	
20200	3100200000	TLMA-ADMIN.	\$ 79,626	\$ 77,342	\$	\$ (2,284)	
10000	3140100000	TLMA-BUILDING & SAF-CODE ENF	\$ 82,135	\$ 46,602	\$	\$ (35,533)	
10000	3110100000	TLMA-BUILDING & SAFETY	\$ 80,452	\$ 105,593	\$	\$ 25,141	
20200	3100300000	TLMA-COUNTER SERVICES	\$ 21,887	\$ 27,136	\$	\$ 5,249	
20000	3130300000	TLMA-CROSSING GUARD	\$ 6,374	\$ 10,601	\$	\$ 4,227	
20200	3100100000	TLMA-G.I.S.	\$ 5,484	\$ 6,126	\$	\$ 642	
10000	3120100000	TLMA-PLANNING	\$ 17,329	\$ 19,704	\$	\$ 2,375	
10000	3130200000	TLMA-SURVEYOR	\$ 14,713	\$ 15,387	\$	\$ 674	

Human Resources Department

Workers' Compensation Division

FY 09-10 Cost Allocation by Department

Attachment "A"

Fund	Dept. ID	Dept Name	Charge	Charge	Charge	Difference
			FY 09-10		FY 08-09	
20000	3130700000	TLMA-TRANSP. EQUIP GARAGE-ISF	\$ 23,745	\$ 21,350	\$ (2,395)	
20000	3130100000	TLMA-TRANSPORTATION	\$ 454,533	\$ 430,487	\$ (24,046)	
10000	1400100000	TREAS./TAX COLLECTOR	\$ 29,912	\$ 33,675	\$ 3,763	
10000	5400100000	VETERANS SERVICES	\$ 14,300	\$ 17,336	\$ 3,036	
40200	4500100000	WASTE MANAGEMENT DIST.	\$ 240,299	\$ 301,939	\$ 61,640	
40250	943001	WASTE RES MGMT DIST	\$ 20,345	\$ 28,030	\$ 7,685	
			\$ 17,068,999	\$ 20,234,000	\$ 3,165,001	

All Department Combined Charges For FY 2009/2010

FUND ID.	DEPT. ID	FY 09-10 PROPERTY	FY 08-09 PROPERTY	09-10 GL/AL	08-09 GL/AL	FY 09-10 MED MAL	FY 08-09 MED MAL	TOTAL BY DEPT ID FOR FY 09/10	TOTAL BY DEPT ID FOR FY 08/09	\$ DIFF.	% DIFF.
10000	280 010 0000	\$ 13,495	\$ 8,055	\$ 22,534	\$ 15,955	\$ 36,029	\$ 24,010	\$ 36,029	\$ 24,010	\$ 12,019	50%
10000	120 010 0000	\$ 64,920	\$ 40,553	\$ 27,137	\$ 37,956	\$ 82,057	\$ 75,508	\$ 82,057	\$ 75,508	\$ 6,549	17%
10000	120 020 0000	\$ 60,825	\$ 55,933	\$ 23,651	\$ 32,244	\$ 84,478	\$ 86,177	\$ 84,478	\$ 86,177	\$ (1,700)	-4%
10000	120 030 0000	\$ 38,574	\$ 22,684	\$ 7,415	\$ 8,205	\$ 45,989	\$ 30,898	\$ 45,989	\$ 30,898	\$ 15,091	49%
10000	120 040 0000	\$ 9,543	\$ 3,973	\$ 2,002	\$ 2,206	\$ 11,545	\$ 6,179	\$ 11,545	\$ 6,179	\$ 5,366	87%
10000	130 010 0000	\$ 16,104	\$ 10,060	\$ 14,021	\$ 13,336	\$ 30,125	\$ 23,396	\$ 30,125	\$ 23,396	\$ 6,729	29%
10000	130 020 0000	\$ 6,815	\$ 2,896	\$ 1,788	\$ 2,233	\$ 8,603	\$ 5,129	\$ 8,603	\$ 5,129	\$ 3,474	68%
10000	100 010 0000	\$ 74,323	\$ 53,809	\$ 39,386	\$ 41,470	\$ 113,719	\$ 95,279	\$ 113,719	\$ 95,279	\$ 18,440	19%
10000	100 020 0000	\$ 1,737	\$ 486	\$ 531	\$ 414	\$ 2,268	\$ 900	\$ 2,268	\$ 900	\$ 1,368	152%
10000	420 030 0000	\$ 45,836	\$ 16,448	\$ 18,409	\$ 19,291	\$ 64,245	\$ 37,739	\$ 64,245	\$ 37,739	\$ 26,506	70%
10000	420 060 0000	\$ 57,604	\$ 40,105	\$ 168,094	\$ 131,513	\$ 225,688	\$ 171,618	\$ 225,688	\$ 171,618	\$ 54,070	32%
10000	420 020 0000	\$ 208,618	\$ 13,687	\$ 38,909	\$ 15,132	\$ 247,427	\$ 263,819	\$ 247,427	\$ 263,819	\$ (16,392)	-7%
10000	420 040 0000	\$ 43,402	\$ 27,405	\$ 26,547	\$ 32,367	\$ 70,049	\$ 59,772	\$ 70,049	\$ 59,772	\$ 10,277	17%
10000	420 010 0000	\$ 270,868	\$ 185,106	\$ 158,249	\$ 158,618	\$ 435,394	\$ 350,664	\$ 435,394	\$ 350,664	\$ 84,730	24%
10000	420 010 0000	\$ 626,128	\$ 284,751	\$ 410,198	\$ 356,921	\$ 1,042,793	\$ 648,612	\$ 1,042,793	\$ 648,612	\$ 394,181	61%
10000	630 010 0000	\$ 10,751	\$ 5,602	\$ 2,373	\$ 2,416	\$ 13,124	\$ 8,018	\$ 13,124	\$ 8,018	\$ 5,106	64%
10000	150 010 0000	\$ 17,075	\$ 10,666	\$ 13,059	\$ 14,520	\$ 30,134	\$ 25,186	\$ 30,134	\$ 25,186	\$ 4,948	20%
10000	110 390 0000	\$ 4,580	\$ 2,861	\$ 715	\$ 831	\$ 5,295	\$ 3,692	\$ 5,295	\$ 3,692	\$ 1,603	43%
51645	924001	\$ 423,354	\$ 264,450	\$ 44,422	\$ 77,474	\$ 467,776	\$ 341,924	\$ 467,776	\$ 341,924	\$ 125,852	37%
10000	230 010 0000	\$ 133,593	\$ 84,897	\$ 55,329	\$ 71,593	\$ 188,922	\$ 156,480	\$ 188,922	\$ 156,480	\$ 32,442	21%
10000	220 010 0000	\$ 174,150	\$ 109,757	\$ 490,396	\$ 580,593	\$ 654,546	\$ 690,360	\$ 654,546	\$ 690,360	\$ (35,814)	-5%
10000	510 010 0000	\$ 1,174,535	\$ 773,070	\$ 1,237,300	\$ 1,456,787	\$ 2,471,835	\$ 2,239,827	\$ 2,471,835	\$ 2,239,827	\$ 232,008	11%
21050	520 010 0000	\$ 6,358	\$ 3,972	\$ 2,300	\$ 2,970	\$ 8,658	\$ 6,942	\$ 8,658	\$ 6,942	\$ 1,716	25%
21050	520 030 0000	\$ 1,295	\$ 809	\$ 516	\$ 408	\$ 1,811	\$ 1,217	\$ 1,811	\$ 1,217	\$ 594	49%
21050	520 080 0000	\$ 4,121	\$ 2,574	\$ 5,145	\$ 2,171	\$ 9,266	\$ 4,745	\$ 9,266	\$ 4,745	\$ 4,521	95%
21050	520 020 0000	\$ 1,186,309	\$ 790,425	\$ 1,305,261	\$ 1,462,306	\$ 2,491,570	\$ 2,242,731	\$ 2,491,570	\$ 2,242,731	\$ 248,839	11%
32710	190 010 0000	\$ 31,066	\$ 19,406	\$ 28,233	\$ 29,309	\$ 59,299	\$ 48,715	\$ 59,299	\$ 48,715	\$ 10,584	22%
22100	191 070 0000	\$ 2,958	\$ 86,868	\$ 141,760	\$ 165,478	\$ 144,718	\$ 252,346	\$ 144,718	\$ 252,346	\$ (107,628)	-43%
40400	812211	\$ 161	\$ 100	\$ 149	\$ 118	\$ 310	\$ 218	\$ 310	\$ 218	\$ 92	42%
24550	914301	\$ 695	\$ 434	\$ 620	\$ 844	\$ 1,315	\$ 1,278	\$ 1,315	\$ 1,278	\$ 37	3%
24575	914501	\$ -	\$ 985	\$ -	\$ 1,077	\$ -	\$ 2,042	\$ -	\$ 2,042	\$ (2,042)	-100%
24425	913401	\$ -	\$ -	\$ 425	\$ 625	\$ 425	\$ 625	\$ 425	\$ 625	\$ (200)	-32%
23625	905102	\$ 5,320	\$ 3,323	\$ 1,033	\$ 1,216	\$ 6,353	\$ 4,539	\$ 6,353	\$ 4,539	\$ 1,814	40%
40440	906203	\$ 93	\$ 935	\$ 170	\$ 346	\$ 263	\$ 1,281	\$ 263	\$ 1,281	\$ (1,018)	-79%
23950	908501	\$ 8,953	\$ 5,598	\$ 1,395	\$ 1,586	\$ 10,358	\$ 7,184	\$ 10,358	\$ 7,184	\$ 3,174	44%
24325	912601	\$ 9,272	\$ 965	\$ 1,389	\$ 320	\$ 10,661	\$ 1,285	\$ 10,661	\$ 1,285	\$ 9,376	730%
24075	910301	\$ -	\$ -	\$ 283	\$ 284	\$ 283	\$ 284	\$ 283	\$ 284	\$ (1)	0%
53200	915201	\$ -	\$ -	\$ -	\$ 476	\$ -	\$ 476	\$ -	\$ 476	\$ (476)	-100%
10000	193 010 0000	\$ 16,852	\$ 10,527	\$ 3,766	\$ 3,008	\$ 20,618	\$ 13,530	\$ 20,618	\$ 13,530	\$ 7,088	52%
22200	192 010 0000	\$ 167,955	\$ 104,914	\$ 43,409	\$ 44,706	\$ 211,364	\$ 149,620	\$ 211,364	\$ 149,620	\$ 61,744	41%
21550	180 030 0000	\$ 81,246	\$ 56,168	\$ 19,120	\$ 23,288	\$ 100,366	\$ 79,458	\$ 100,366	\$ 79,458	\$ 20,908	26%
10000	110 010 0000	\$ 324,591	\$ 290,203	\$ 247,752	\$ 272,679	\$ 566,333	\$ 562,882	\$ 566,333	\$ 562,882	\$ 3,451	1%
10000	110 010 0000	\$ 28,736	\$ 30,159	\$ 100,054	\$ 143,134	\$ 128,790	\$ 173,293	\$ 128,790	\$ 173,293	\$ (44,503)	-26%
10000	720 010 0000	\$ 4,048	\$ 3,276	\$ 13,872	\$ 15,639	\$ 1,809	\$ 1,642	\$ 1,809	\$ 1,642	\$ 167	10%
10000	720 070 0000	\$ 57,968	\$ 27,128	\$ 23,425	\$ 24,014	\$ 91,983	\$ 51,142	\$ 91,983	\$ 51,142	\$ 40,841	80%
10000	720 030 0000	\$ -	\$ -	\$ 2,134	\$ 1,736	\$ 2,134	\$ 1,735	\$ 2,134	\$ 1,735	\$ 399	23%
10000	720 040 0000	\$ -	\$ -	\$ 1,721	\$ 1,767	\$ 1,721	\$ 1,767	\$ 1,721	\$ 1,767	\$ (46)	-3%
10000	270 020 0000	\$ 346,966	\$ 209,376	\$ 312,081	\$ 448,908	\$ 659,047	\$ 656,282	\$ 659,047	\$ 656,282	\$ 2,765	0%
15100	947200	\$ 71,823	\$ 44,740	\$ 422,465	\$ 409,842	\$ 494,088	\$ 454,582	\$ 494,088	\$ 454,582	\$ 39,506	9%
51655	924001	\$ 99,748	\$ 27,589	\$ 88,520	\$ 53,502	\$ 198,268	\$ 81,091	\$ 198,268	\$ 81,091	\$ 117,177	132%
10000	113 010 0000	\$ 383	\$ 239	\$ 224	\$ 263	\$ 607	\$ 502	\$ 607	\$ 502	\$ 105	21%
22000	113 030 0000	\$ 2,231	\$ 1,393	\$ 724	\$ 860	\$ 3,794	\$ 3,421	\$ 3,794	\$ 3,421	\$ 373	11%
46100	113 220 0000	\$ 9,391	\$ 6,340	\$ 2,910	\$ 3,934	\$ 12,380	\$ 17,922	\$ 12,380	\$ 17,922	\$ (5,542)	-31%
45960	113 100 0000	\$ 3,655	\$ 2,599	\$ 39,577	\$ 37,887	\$ 43,232	\$ 40,486	\$ 43,232	\$ 40,486	\$ 2,746	7%
46000	113 090 0000	\$ 166	\$ 104	\$ 156	\$ 156	\$ 297	\$ 260	\$ 297	\$ 260	\$ 37	14%
46120	113 090 0000	\$ 8,358	\$ 17,060	\$ 45,268	\$ 36,725	\$ 53,735	\$ 59,912	\$ 53,735	\$ 59,912	\$ (6,177)	-4%
46020	113 070 0000	\$ 166	\$ 104	\$ 82	\$ 97	\$ 248	\$ 201	\$ 248	\$ 201	\$ 47	23%
46040	113 130 0000	\$ 3,444	\$ 2,182	\$ 20,757	\$ 2,164	\$ 24,201	\$ 4,316	\$ 24,201	\$ 4,316	\$ 19,885	461%

All Department Combined Charges For FY 2009/2010

Agency	Account	Description	9,484	5,083	3,320	3,944	12,804	10,027	26%		
47000	113 180 0000	HUMAN RESOURCES-TAP	\$	\$	\$	\$	\$	\$	\$ 2,777		
48100	113 080 0000	HUMAN RESOURCES-WORKERS COMPENSATION	\$	\$	\$	\$	\$	\$	\$ (10,588)		
		HUMAN RESOURCES-TOTAL	\$ 146,757	\$ 66,056	\$ 205,324	\$ 161,279	\$ 8,943	\$ 1,027	\$ 236,278		
45500	740 010 0000	INFORMATION TECHNOLOGY	\$	\$	\$	\$	\$	\$	\$ 40,830		
21200	1101500000	LIBRARY SERVICE	\$	\$	\$	\$	\$	\$	\$ 108,447		
10000	410 040 0000	MENTAL HEALTH-ADMINISTRATION	\$	\$	\$	\$	\$	\$	\$ 43,589		
10000	410 030 0000	MENTAL HEALTH-DETENTION	\$	\$	\$	\$	\$	\$	\$ (770)		
10000	410 010 0000	MENTAL HEALTH-PUBLIC GUARDIAN	\$	\$	\$	\$	\$	\$	\$ 15,017		
10000	410 050 0000	MENTAL HEALTH-SUBSTANCE ABUSE	\$	\$	\$	\$	\$	\$	\$ 81,739		
10000	410 020 0000	MENTAL HEALTH-TREATMENT	\$	\$	\$	\$	\$	\$	\$ 210,833		
		MH-TOTAL	\$ 309,726	\$ 210,171	\$ 407,912	\$ 245,686	\$ 54,564	\$ 105,512	\$ 517,833		
45420	110 920 0000	OASIS-FINANCIALS	\$	\$	\$	\$	\$	\$	\$ 11,184		
45420	110 930 0000	OASIS-HRMS	\$	\$	\$	\$	\$	\$	\$ 3,085		
21450	530 010 0000	OFFICE ON AGING TITLE III	\$	\$	\$	\$	\$	\$	\$ 19,678		
10000	260 070 0500	PROBATION-ADMINISTRATION	\$	\$	\$	\$	\$	\$	\$ 21,146		
10000	260 020 1000	PROBATION-FIELD SERVICES	\$	\$	\$	\$	\$	\$	\$ (8,977)		
10000	260 010 0500	PROBATION-JUVENILE INSTITUTIONS	\$	\$	\$	\$	\$	\$	\$ 39,555		
		PROBATION-TOTAL	\$ 232,202	\$ 148,770	\$ 119,367	\$ 151,076	\$ 351,569	\$ 290,845	\$ 517,224		
10000	240 010 0000	PUBLIC DEFENDER	\$	\$	\$	\$	\$	\$	\$ (3,259)		
10000	730 010 0000	PURCHASING	\$	\$	\$	\$	\$	\$	\$ 4,698		
45620	730 060 0000	PURCHASING-CENTRAL MAIL SERVICES	\$	\$	\$	\$	\$	\$	\$ 3,002		
45300	730 050 0000	PURCHASING-FLEET SERVICES	\$	\$	\$	\$	\$	\$	\$ 65,624		
45600	730 030 0000	PURCHASING-PRINTING SERVICES	\$	\$	\$	\$	\$	\$	\$ 10,595		
45700	730 040 0000	PURCHASING-SUPPLY SERVICES	\$	\$	\$	\$	\$	\$	\$ 5,912		
		PURCHASING-TOTAL	\$ 68,467	\$ 37,630	\$ 42,449	\$ 42,449	\$ 192,064	\$ 100,909	\$ 317,165		
40050	430 010 0000	RIV CO REGIONAL MEDICAL CENTER	\$	\$	\$	\$	\$	\$	\$ (1,032,762)		
10000	430 030 0000	RCRMC-DETENTION HEALTH SERVICES	\$	\$	\$	\$	\$	\$	\$ 14,708		
10000	430 020 0000	RCRMC-MED INDIGENT SERVICES PROGRAM	\$	\$	\$	\$	\$	\$	\$ (37)		
		RCRMC-TOTAL	\$ 537,482	\$ 335,179	\$ 341,645	\$ 395,157	\$ 2,964,942	\$ 3,901,475	\$ (1,037,406)		
51540	931104	REG PARK & OPEN SPACE DISTRICT	\$	\$	\$	\$	\$	\$	\$ 38,857		
10000	170 010 0000	REGISTRAR OF VOTERS	\$	\$	\$	\$	\$	\$	\$ 16,028		
10000	250 010 0000	SHERIFF-ADMINISTRATION	\$	\$	\$	\$	\$	\$	\$ (32,222)		
10000	250 070 0000	SHERIFF-BEN CLARK TRAINING CENTER	\$	\$	\$	\$	\$	\$	\$ 88,571		
10000	250 060 0000	SHERIFF-CAC SECURITY	\$	\$	\$	\$	\$	\$	\$ 123		
22250	250 510 0000	SHERIFF-CAL ID PROGRAM	\$	\$	\$	\$	\$	\$	\$ 1,806		
10000	250 100 0000	SHERIFF-CORONER	\$	\$	\$	\$	\$	\$	\$ 35,459		
10000	250 040 0000	SHERIFF-CORRECTIONS	\$	\$	\$	\$	\$	\$	\$ 233,125		
10000	250 050 0000	SHERIFF-COURT SERVICES	\$	\$	\$	\$	\$	\$	\$ 7,502		
10000	250 030 0000	SHERIFF-PATROL	\$	\$	\$	\$	\$	\$	\$ (314,203)		
10000	250 110 0000	SHERIFF-PUBLIC ADMINISTRATION	\$	\$	\$	\$	\$	\$	\$ 373		
10000	250 020 0000	SHERIFF-SUPPORT	\$	\$	\$	\$	\$	\$	\$ 12,964		
		SHERIFF-TOTAL	\$ 1,367,832	\$ 747,588	\$ 4,978,033	\$ 5,563,779	\$ 6,345,665	\$ 9,311,367	\$ 34,488		
20200	310 020 0000	TLMA-ADMINISTRATION	\$	\$	\$	\$	\$	\$	\$ 9,230		
10000	314 010 0000	TLMA-CODE ENFORCEMENT	\$	\$	\$	\$	\$	\$	\$ 23,868		
20200	310 030 0000	TLMA-BUILDING & SAFETY	\$	\$	\$	\$	\$	\$	\$ 47,032		
20000	313 030 0000	TLMA-CROSSING GUARD	\$	\$	\$	\$	\$	\$	\$ 362		
20200	310 050 0000	TLMA-EPD	\$	\$	\$	\$	\$	\$	\$ 505		
20200	310 010 0000	TLMA-GIS	\$	\$	\$	\$	\$	\$	\$ 345		
10000	312 010 0000	TLMA-PLANNING	\$	\$	\$	\$	\$	\$	\$ 433		
10000	313 020 0000	TLMA-SURVEYOR	\$	\$	\$	\$	\$	\$	\$ (19,897)		
20000	313 070 0000	TLMA-TRANSPORTATION EQUIPMENT-ISE	\$	\$	\$	\$	\$	\$	\$ 2,814		
20000	313 010 0000	TLMA-TRANSPORTATION	\$	\$	\$	\$	\$	\$	\$ (955,073)		
		TLMA-TOTAL	\$ 149,202	\$ 110,856	\$ 2,277,407	\$ 3,201,440	\$ 2,426,603	\$ 3,312,296	\$ (685,693)		
10000	140 010 0000	TREASURER/TAX COLLECTOR	\$	\$	\$	\$	\$	\$	\$ 6,447		
10000	9200000602	US BKRIT/DISTRICT COURT	\$	\$	\$	\$	\$	\$	\$ (2,967)		
51470	737001	VAN HORN REGIONAL TREATMENT CENTER-JPA	\$	\$	\$	\$	\$	\$	\$ 6,368		
10000	540 010 0000	VETERANS SERVICES	\$	\$	\$	\$	\$	\$	\$ 665		
40200	450 010 0000	WASTE MANAGEMENT	\$	\$	\$	\$	\$	\$	\$ (87,763)		
Total of All Departments including Each Individual											
Department's Subtotal			\$ 12,239,678	\$ 7,522,236	\$ 22,858,919	\$ 25,369,972	\$ 4,094,000	\$ 6,603,968	\$ 38,192,597	\$ (1,302,679)	
Each Individual Department's Subtotal Only			\$ 4,974,743	\$ 3,034,460	\$ 10,324,423	\$ 11,843,770	\$ 2,047,000	\$ 3,301,534	\$ 17,346,166	\$ (583,588)	
Grand Total = (All Depts Total - Indiv Dept Subtotals)			\$ 7,264,935	\$ 4,497,776	\$ 12,534,496	\$ 14,526,202	\$ 2,047,000	\$ 3,301,534	\$ 21,846,431	\$ 22,315,512	\$ (469,081)