

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

341



**FROM:** Human Resources Department

**SUBMITTAL DATE:**  
March 10, 2010

**SUBJECT:** Human Resources Internal Service Fund Rates for Fiscal Year 2010/11

**RECOMMENDED MOTION:** That the Board of Supervisor's approve the Assistant County Executive Officer/Human Resources Director's recommendation for Fiscal Year 2010/11 Internal Service Fund rates for Workers' Compensation, Medical Malpractice, General/Auto Liability, Property Insurance, Unemployment Compensation, Short-Term Disability, Long-Term Disability.

**BACKGROUND:** The County is financially protected and defended through various insurance programs. The total budget for these funds for FY 2009/10 is \$88,132,534. 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, or upon department payroll covered by the programs.

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

|                       |                               |    |                          |
|-----------------------|-------------------------------|----|--------------------------|
| <b>FINANCIAL DATA</b> | Current F.Y. Total Cost:      | \$ | In Current Year Budget:  |
|                       | Current F.Y. Net County Cost: | \$ | Budget Adjustment:       |
|                       | Annual Net County Cost:       | \$ | For Fiscal Year: 2010/11 |

|  |   |
|--|---|
| <b>SOURCE OF FUNDS:</b> 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: Jerry Norris  
County Executive Office Signature

FISCAL PROCEDURES APPROVED  
 ROBERTE BYRD-AUDITOR-CONTROLLER  
 By: Russell Dominguez  
 Departmental  
 3/11/10

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

**Prev. Agn. Ref.:** 2/3/2009; 3.31f | **District:** | **Agenda Number:** 3.52

The programs are separated by 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. 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.

Given the surplus position of the workers' compensation, medical malpractice, and auto/general liability programs as of June 30, 2009, Human Resources has reduced program contributions by applying the surplus based on the 70% confidence level. Liability and workers' compensation were calculated under a very aggressive two year plan and medical malpractice was calculated under a five year plan.

Rates/changes for the various ISFs are summarized below:

|                                    | <b>Total Charge<br/>FY 2009/10</b> | <b>Proposed<br/>Total Charge<br/>FY 2010/11</b> | <b>% of Change<br/>To Dept. Rates</b> |
|------------------------------------|------------------------------------|---|---------------------------------------|
| <b>Workers' Compensation</b>       | \$17,068,999                       | \$14,679,000                                    | 14% decrease                          |
| <b>Medical Malpractice</b>         | \$ 2,047,000                       | -0-   | 100% decrease                         |
| <b>Auto/<br/>General Liability</b> | \$12,534,496                       | \$15,021,831                                    | 20% increase                          |
| <b>Property</b>                    | \$ 6,614,935*                      | \$6,614,935                                     | 0% change                             |
| <b>Short Term<br/>Disability</b>   | 1.1% (LIUNA)<br>1.03% (SEIU/RSP)   | 1.16% (LIUNA)<br>1.08% (SEIU/RSP)               | 5% increase                           |
| <b>Long Term<br/>Disability</b>    | .076%                              | .076%   | 0% change                             |
| <b>Unemployment<br/>Insurance</b>  | .620%                              | .759%   | 23% increase                          |

\*Revised cost from March 17, 2009 Board Agenda Item 3.35

### **Workers' Compensation Insurance (WC)**

Workers' Compensation Insurance is legally mandated. 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. County staff self-administers this program. 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.

Our Workers' Compensation program continues to maintain a loss ratio lower than most comparable counties – we are doing a great job. As of June 30, 2009, the actuary estimated the cost of the Workers' Compensation program's liability for outstanding claims to be \$76.6 million. The County of Riverside's loss ratio is 19.6% lower than comparable counties in the CSAC-EIA Workers' Compensation program. In the prior actuarial report, the loss rate was 13.5% lower than comparable counties.

Also as of June 30, 2009, the loss data reflects an average cost per claim of \$8,270 compared to last year's average cost of \$8,440, a reduction of \$170 per claim. Although this is not a significant decrease, it has occurred during a budget crisis where, historically, claims costs will rise. This may be attributed to the Board-approved cost containment programs implemented in the last five years. These programs include Return to Work, Injury Intervention Therapy (IIT) to treat repetitive motion injuries (RMI), and aggressive Utilization Review (UR)/Medical Management.

The UR team consists of an onsite physician and nursing staff to properly apply the new Medical Treatment Utilization Schedule (MTUS). In addition, the onsite staff has direct communication with claims adjusters, which assists in identifying issues before they escalate.

The savings from the programs are as follows:

- Since its inception in 2005, the Return-to-Work program has supported 1,687 participants with 124,318 total program days saved which resulted in avoided costs of \$39.1 million.
- The Injury Intervention Therapy (IIT) program has resulted in a reduction of repetitive motion injuries by treating 670 employees, thus avoiding costly medical treatment. There are 60 employees currently active in the program.
- During the first four months of the fiscal year 2009/10, the Utilization Review/Medical Management program has saved \$398,402 in medical costs.

Pursuant to Board Policy, Human Resources recommends continuation of funding at the 70% confidence level for Fiscal Year 2010/11. Our actuary estimated ultimate cost of claims and expenses during 2010-11 to be \$22,911,000. In order to maintain a marginally acceptable funding level 70% confidence we recommend drawing down available surplus reserves to reduce cost allocations to departments to \$14.6 million for 2010/11.

Because actuarial estimates of claims costs are subject to some uncertainty our actuary recommends that an amount in addition to the discounted expected loss costs be set aside as a margin for contingencies. Generally, the amounts recommended by the actuary should be sufficient to bring funding to the 75% to 85% confidence level. The CSAC Excess Insurance Authority's standards also indicate that its members should maintain program assets for expected loss costs plus a reasonable margin for contingencies. The County of Riverside Board of Supervisors has approved of funding at 70% confidence level.

It should be noted that using this surplus to offset current year program costs will result in significant increases in the indicated funding for future years.

Human Resources will continue to monitor Workers' Compensation claims activity and, as conditions warrant, will recommend additional rate adjustments to the Board.

See Attachment "A" for the Workers' Compensation cost allocation to 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 County departments who employ medical providers including RCRMC, Department of Public Health, Mental Health, Detention Health, and Human Resources (Exclusive Care, Employee Assistance Services, 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.

Pursuant to an actuarial recommended five year plan Human Resources has been drawing down available surplus in this fund by reducing charges to departments. Due to a backlog in the court system cases have been delayed in reaching litigation and therefore the surplus reserves are now such that Human Resources is able to waive the actuarial recommended \$5.3 Million charge for Fiscal Year 2010/11. Based upon past claims history and current claim trending our actuary estimates our costs for Fiscal Year 2011/12 will maintain current levels resulting in additional reserve surplus for FY 2011/12 which may allow further reduction in charges for that year.

Human Resources will continue to monitor claim activity and, if appropriate, make further recommendations to the Board.

### **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-EIA. 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 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 maintain the 70% Confidence Level.

Because actuarial estimates of claims costs are subject to some uncertainty our actuary recommends that an amount in addition to the discounted expected loss costs be set aside as a margin for contingencies. Generally, the amount should be sufficient to bring funding to the 75% to 85% confidence level. The CSAC Excess Insurance Authority's standards also indicate that its members should maintain program assets for expected loss costs plus a reasonable margin for contingencies. The County of Riverside Board of Supervisors has approved of funding at this level.

Pursuant to a two year actuarial recommended plan Human Resources has been drawing down surplus reserves to reduce costs to the departments. Application of these funds will reduce overall program costs this year to \$15 Million, however, in order to maintain a marginally acceptable funding level of 70% for FY 2011/12 department costs are likely to reach an estimated \$25 million.

Some costs associated with this program are specific to individual departments. These specific charges include costs for insurance coverage for airports, aircraft and watercraft as well as funding for the Sheriff Department's Risk Mitigation Counseling Program. These charges, \$531,816, are included in the overall cost allocation to departments.

### **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 and flood zones (exposure) and the County's history of claims (experience). During the past year the value of County-owned property has increased by 3%. For the first time in history, the insurance industry recognizes the changes in the world economy and has reduced the "inflation factor" for calculating replacement value of existing buildings. For the coming year this "inflation factor" will be reduced by slightly more than 2%; therefore, our property values will have a net increase of 1% over the last 12 months. Due to the changes in square footage occupied by various County departments, variations to each department's allocation will also occur.

This year our estimate of premium costs is very uncertain. We are allocating the same amount as allocated for Fiscal Year 2009/10; however, there may be a significant potential change in this estimate over the next few months. This large potential fluctuation is due in part to the uncertainty of the insurance market and in part to the CSAC-EIA Property Program Committee's decisions. The critical issue facing the Committee is whether in this tough economic time they should attempt to purchase the historic level of earthquake capacity that was available last year or continue with lesser amounts to reduce costs.

Human Resources will continue to monitor CSAC-EIA actions and, as conditions warrant, will recommend additional rate adjustments to the Board prior to the start of FY 2010/11.

See Attachment "B" for All Department Combined Risk (Property, GL/AL, Med. Mal.) charges for FY2010/11.

### **Short-Term Disability (STD)**

Short-Term Disability insurance is a self-funded benefit program that covers most employee groups that accrue sick leave. Plan benefits are based on a percentage of the employee's salary. The STD rate for the Laborers' International Union of North America (LIUNA) employees is currently set at 1.10% of salary with an annual salary cap of \$40,000. For the non-LIUNA groups (including certain Service Employees International Union (SEIU) employees and Riverside Sheriff Association, Public Safety Unit (RSP) employees) the rate is currently set at 1.03% of salary with an annual cap of \$23,608.

The independent annual actuarial review of this fund recommends a 5% increase in STD rates for LIUNA and non-LIUNA employees to 1.16% and 1.08%, respectively.

LIUNA has a benefit that provides for 60% of an employee's salary to a maximum weekly amount of \$461.64 while the non-LIUNA benefit is 55% of an employee's salary to a maximum weekly amount of \$249.70. The level of benefits has been negotiated with each union.

### **Long-Term Disability Insurance (LTD)**

LTD insurance is provided to certain groups of employees on a fully insured basis. In fiscal year 2008-2009, the Human Resources Department negotiated a 0.76% of salary guaranteed rate with Standard Insurance Company through July 1, 2011. No change is required for this fund.

### **Unemployment Insurance (UI)**

Unemployment insurance (UI) is a self-funded benefit program required by the State of California. Legislation passed by California Governor Arnold Schwarzenegger on March 27, 2009, allows unemployed and/or partially unemployed claimants in California to receive up to another 20 weeks of unemployment insurance benefits. This extended benefit program is known as the FED-ED extension. Since April 11, 2009 FED-ED extensions have been automatically filed on behalf of claimants by the Employment Development Department (EDD). Government entities such as the County of Riverside are charged 100% of the FED-ED extension benefits. Currently FED-ED benefits are only available for UI claims filed on or before December 20, 2009. On November 8, 2009, the Federal government further extended unemployment benefits an additional 14 weeks for unemployed workers who have exhausted their benefits. An additional six weeks of benefits may be added if Congress takes further action. At this time, the new benefits will be funded by the Emergency Unemployment Compensation and the County will not be charged.

The County has experienced a 26.8% growth trend in UI claim costs over the four prior quarters; with the most recent quarterly UI claim cost being \$1.6 million. In order to calculate the UI Internal Service Fund (ISF) rate for the FY 2010/11, the historic 26.8% growth rate was applied to \$1.6 million quarterly claim cost and annualized. The UI ISF rate has historically been distributed to departments uniformly as a percentage of payroll. During the next fiscal year, Human Resources will undertake an extensive actuarial study by which department level risk factors are taken into account in the calculation and application of the UI rate. Policies and procedures will also be developed to address this new method of distribution, such as accounting for UI costs for new departments or departments that have been merged. The new method will be proposed for the FY 2011/12 rates and beyond.

The Human Resources Department recommends a UI rate of 0.759% of salary for Fiscal Year 2010/11 to reflect expected increases in the number of terminated employees and in the length of time claimants remain on unemployment. Human Resources will continue to monitor unemployment claims activity and, as conditions warrant, will recommend additional rate adjustments to the Board.

### **Conclusion**

Human Resources has made every effort to reduce each of its ISF fund costs. Our efforts to proactively reduce costs through innovative prevention methods have resulted in significantly lower costs than other comparable counties, and we will continue this creative approach.

Human Resources Department  
Workers' Compensation Division  
FY 2010-11 Cost Allocation by Department

Attachment "A"

| Fund  | Dept ID    | Dept Name                              | 2010-11 Charge | 2009-10 Charge | Change in % |
|-------|------------|--|----------------|----------------|-------------|
| 10000 | 1200300000 | AC RECORDER CENTER DIV.                | 12,939         | 9,937          | 23%         |
| 10000 | 2800100000 | AGRICULTURAL COMMISSIONER              | 17,047         | 82,819         | -386%       |
| 10000 | 1200200000 | ASSESSOR-COUNTY CLERK/RECORDER         | 95,456         | 117,912        | -24%        |
| 10000 | 1000200000 | ASSESSMENT APPEALS BRD                 | 623            | 748            | -20%        |
| 10000 | 1200100000 | ASSESSOR                               | 118,438        | 132,593        | -12%        |
| 10000 | 1300100000 | AUDITOR-CONTROLLER                     | 39,407         | 46,424         | -18%        |
| 10000 | 1000100000 | BD. OF SUPERVISORS                     | 20,993         | 13,511         | 36%         |
| 22050 | 1150100000 | CFD ASSESSMENT DISTRICT ADMIN          | 1,098          | 1,318          | -20%        |
| 10000 | 4200600000 | CHA-ANIMAL SERVICES                    | 131,239        | 116,555        | 11%         |
| 10000 | 4200200000 | CHA-CA CHILDREN SERV'S.                | 73,538         | 80,160         | -9%         |
| 10000 | 4200400000 | CHA-ENVIRONMENT HEALTH                 | 116,364        | 97,362         | 16%         |
| 10000 | 4200100000 | CHA-PUBLIC HEALTH ADMN. <sup>1</sup>   | 432,739        | 561,173        | -30%        |
| 10000 | 1200400000 | CREST                                  | 556            | 335            | 40%         |
| 51475 | 938001     | CHILDREN & FAMILIES 1ST COMM           | 16,292         | 10,209         | 37%         |
| 10000 | 6300100000 | COOP EXTENSION                         | 451            | 516            | -14%        |
| 10000 | 1500100000 | COUNTY COUNSEL                         | 17,930         | 24,244         | -35%        |
| 10000 | 2300100000 | DCSS (DEPT CHILD SUPPORT SERVICES)     | 312,388        | 428,253        | -37%        |
| 10000 | 2200100000 | DISTRICT.ATTORNY-CRIMINAL <sup>2</sup> | 323,012        | 376,564        | -17%        |
| 10000 | 5100100000 | DPSS                                   | 1,886,868      | 2,210,380      | -17%        |
| 21050 | 5200100000 | DPSS-DCA-ADMINISTRATION                | 4,440          | 7,785          | -75%        |
| 21050 | 5200300000 | DPSS-DCA-LOC INITIATIVE CENTER         | 1,864          | 23,811         | -1177%      |
| 21050 | 5200200000 | DPSS-DCA-LOCAL INITIATIVE PROGRAM      | 3,693          | 1,643          | 56%         |
| 32710 | 1900100000 | EDA-ADMN                               | 26,143         | 29,266         | -12%        |
| 22100 | 1910700000 | EDA-AVIATION                           | 2,021          | 1,881          | 7%          |
| 24625 | 915201     | EDA-CSA 152                            | 28,844         | 21,796         | 24%         |
| 22800 | 985101     | EDA-PUBLIC AUTHORITY ADMINISTRATION    | 2,002          | 1,928          | 4%          |
| 10000 | 1930100000 | EDA-EDWARD-DEAN MUSEUM                 | 165            | 186            | -13%        |
| 22200 | 1920100000 | EDA-FAIR AND NATIONAL DATE FESTIVAL    | 1,437          | 1,654          | -15%        |
| 40600 | 1900400000 | EDA-HOUSING AUTHORITY                  | 66,961         | 80,696         | -21%        |
| 21550 | 1900300000 | EDA-WORKFORCE DEVELOPMENT <sup>d</sup> | 97,972         | 96,991         | 1%          |
| 10000 | 1100100000 | EXECUTIVE OFFICE                       | 9,536          | 11,633         | -22%        |
| 21200 | 1101500000 | EXECUTIVE OFFICE-LIBRARY SERVICE       | 292            | 303            | -4%         |
| 45420 | 1109200000 | EXECUTIVE OFFICE-OASIS FINANCIAL       | 9,122          | 9,252          | -1%         |
| 45420 | 1109300000 | EXECUTIVE OFFICE-OASIS HRMS            | 4,198          | 4,295          | -2%         |
| 10000 | 7200100000 | FACILITIES MGMT DEPT.                  | 502,207        | 483,801        | 4%          |
| 10000 | 2700200000 | FIRE-FORESTRY PROTECTION               | 60,649         | 120,476        | -99%        |
| 15100 | 947200     | FLOOD CONTROL DIST. <sup>4</sup>       | 277,131        | 283,428        | -2%         |
| 10000 | 1130100000 | HUMAN RESOURCES                        | 64,368         | 82,810         | -29%        |
| 22000 | 1130300000 | HUMAN RESOURCES-AIR QUALITY DIV.       | 475            | 526            | -11%        |
| 46100 | 1132200000 | HUMAN RESOURCES-EMPLOYEE ASST. PRC     | 1,707          | 1,221          | 28%         |
| 45800 | 1132000000 | HUMAN RESOURCES-EXCLUSIVE CARE EPC     | 4,161          | 3,788          | 9%          |
| 45960 | 1131000000 | HUMAN RESOURCES-LIABILITY INS          | 46,978         | 37,570         | 20%         |
| 46000 | 1130900000 | HUMAN RESOURCES-MEDICAL MALPRACTICE    | 301            | 360            | -20%        |
| 46120 | 1132900000 | HUMAN RESOURCES-OCC HEALTH & WELLNE    | 9,993          | 10,110         | -1%         |
| 46020 | 1130700000 | HUMAN RESOURCES-PROPERTY INSURANC      | 231            | 276            | -19%        |
| 46040 | 1131300000 | HUMAN RESOURCES-SAFETY LOSS CONTRK     | 12,400         | 5,183          | 58%         |
| 47000 | 1131800000 | HUMAN RESOURCES-TAP                    | 394,526        | 466,459        | -18%        |
| 46100 | 1130800000 | HUMAN RESOURCES-WORKERS COMP           | 23,860         | 35,201         | -48%        |
| 45500 | 7400100000 | INFORMATION TECHNOLOGY                 | 49,832         | 75,708         | -52%        |
| 45500 | 7400300000 | INFORMATION TECHNOLOGY/PSEC PROJEC     | 1,175          | 901            | 23%         |
| 51215 | 2900100000 | LAFCO                                  | 1,199          | 1,425          | -19%        |
| 10000 | 4100400000 | MH ADMINISTRATION                      | 64,231         | 78,116         | -22%        |
| 10000 | 4100300000 | MH DETENTION-INDIO                     | 16,355         | 9,418          | 42%         |
| 10000 | 4100500000 | MH SUBSTANCE ABUSE                     | 60,525         | 76,062         | -26%        |
| 10000 | 4100200000 | MH TREATMENT                           | 343,251        | 375,245        | -9%         |
| 10000 | 4100100000 | MH-PUBLIC GUARDIAN                     | 35,817         | 30,712         | 14%         |
| 10000 | 5300100000 | OFFICE ON AGING TITLE III              | 44,403         | 50,041         | -13%        |
| 10000 | 2600200000 | PROBATION-FIELD SERVICES               | 254,288        | 281,703        | -11%        |
| 10000 | 2600700000 | PROBATION-ADMINISTRATION               | 38,063         | 55,388         | -46%        |
| 10000 | 2600100000 | PROBATION-JUVENILE INSTITUTIONS        | 501,174        | 634,958        | -27%        |
| 10000 | 2400100000 | PUBLIC DEFENDER                        | 125,202        | 94,283         | 25%         |

Human Resources Department  
Workers' Compensation Division  
FY 2010-11 Cost Allocation by Department

Attachment "A"

| Fund   | Dept ID    | Dept Name                         | 2010-11 Charge | 2009-10 Charge | Change in % |
|--------|------------|-----------------------------------|----------------|----------------|-------------|
| 10000  | 7300100000 | PURCHASING                        | 9,064          | 10,489         | -16%        |
| 45620  | 7300200000 | PURCHASING-CENTRAL MAILING        | 21,231         | 21,215         | 0%          |
| 45300  | 7300500000 | PURCHASING-FLEET SERVICES-ISF     | 97,404         | 93,386         | 4%          |
| 45600  | 7300300000 | PURCHASING-PRINTING SERVICES      | 20,309         | 21,335         | -5%         |
| 45700  | 7300400000 | PURCHASING-SUPPLY SERVICES        | 36,337         | 21,366         | 41%         |
| 51360  | 935200     | RCA OPERATIONS                    | 1,618          | 1,385          | 14%         |
| 40050  | 4300100000 | RCRMC                             | 1,355,070      | 1,538,427      | -14%        |
| 10000  | 4300300000 | RCRMC DETENTION HEALTH SERVICES   | 54,851         | 52,614         | 4%          |
| 10000  | 4300200000 | RCRMC MED INDIGENT SVC PROGRAM    | 3,675          | 4,483          | -22%        |
| 25400  | 931104     | REG PARKS & OPEN SPC DISTRICT     | 45,058         | 46,388         | -3%         |
| 51540  | 1700100000 | REGISTRAR OF VOTERS               | 7,648          | 9,248          | -21%        |
| 10000  | 946001     | SALTON SEA AUTHORITY              | 404            | 0              | 100%        |
| 10000  | 2500100000 | SHERIFF ADMINISTRATION            | 118,624        | 101,862        | 14%         |
| 10000  | 2500600000 | SHERIFF CAC SECURITY              | 8,756          | 1,039          | 88%         |
| 10000  | 2501000000 | SHERIFF CORONER                   | 103,706        | 135,198        | -30%        |
| 10000  | 2500400000 | SHERIFF CORRECTIONS               | 1,357,118      | 1,602,807      | -18%        |
| 10000  | 2500300000 | SHERIFF PATROL                    | 2,673,075      | 3,015,704      | -13%        |
| 10000  | 2500200000 | SHERIFF SUPPORT SERVICES          | 507,328        | 782,619        | -54%        |
| 10000  | 2500700000 | SHERIFF-BEN CLARK TRAINING CENTER | 209,868        | 211,081        | -1%         |
| 10000  | 2505100000 | SHERIFF-CAL ID PROGRAM            | 4,359          | 5,144          | -18%        |
| 22250  | 2500500000 | SHERIFF-COURT SVCS                | 281,624        | 399,868        | -42%        |
| 10000  | 2501100000 | SHERIFF-PUBLIC ADMINISTRATOR      | 2,560          | 2,905          | -13%        |
| 20200  | 3100200000 | TLMA-AGENCY                       | 63,207         | 79,626         | -26%        |
| 20200  | 3140100000 | TLMA-CODE ENFORCEMENT             | 38,096         | 82,135         | -116%       |
| 10000  | 3110100000 | TLMA-BUILDING & SAFETY            | 67,902         | 80,452         | -18%        |
| 10000  | 3100300000 | TLMA-COUNTER SERVICES             | 8,934          | 21,887         | -145%       |
| 20200  | 3130300000 | TLMA-CROSSING GUARD               | 6,590          | 6,374          | 3%          |
| 20000  | 3100100000 | TLMA-G.I.S.                       | 4,918          | 5,484          | -12%        |
| 20200  | 3120100000 | TLMA-PLANNING                     | 18,276         | 17,329         | 5%          |
| 10000  | 3130200000 | TLMA-SURVEYOR                     | 15,669         | 14,713         | 6%          |
| 10000  | 3130700000 | TLMA-TRANSP. EQUIP GARAGE-ISF     | 20,980         | 23,745         | -13%        |
| 20000  | 3130100000 | TLMA-TRANSPORTATION               | 404,476        | 454,533        | -12%        |
| 100000 | 1400100000 | TREAS./TAX COLLECTOR              | 29,468         | 29,912         | -2%         |
| 10000  | 5400100000 | VETERANS SERVICES                 | 12,876         | 14,300         | -11%        |
| 10000  | 4500100000 | WASTE MANAGEMENT DIST.            | 242,167        | 240,299        | 1%          |
| 40200  | 943001     | WASTE RES MGMT DIST               | 15,186         | 20,345         | -34%        |
|        |            |                                   | 14,679,002     | 17,068,999     |             |

Notes:

- 1: Includes Dept ID 4200300000
- 2: Includes Dept ID 2201000000
- 3: Includes Dept ID 2910100000 and 934001
- 4: Includes Dept ID 947001
- 5: Includes Dept ID 3110200000



All Department Combined Charges For FY 2010/2011

| FUND ID.    | DEPT. ID      | AGENCY/DEPARTMENT/DISTRICT/DIVISION         | FY 10-11<br>PROPERTY | FY 09-10<br>PROPERTY | FY 10-11<br>GL/JAL | FY 09-10<br>GL/JAL | TOTAL BY DEPT ID<br>FOR FY 10/11 | TOTAL BY DEPT ID<br>FOR FY 09/10 | \$ DIFF.     | % DIFF. |
|-------------|---------------|---|----------------------|----------------------|--------------------|--------------------|----------------------------------|----------------------------------|--------------|---------|
| 10000       | 2800100000    | AGRICULTURAL COMMISSIONER                   | \$ 11,584            | \$ 12,005            | \$ 11,972          | \$ 22,534          | \$ 23,586                        | \$ 34,539                        | \$ (10,983)  | -32%    |
| 10000       | 1200100000    | ASSESSOR                                    | \$ 58,857            | \$ 57,752            | \$ 37,174          | \$ 27,137          | \$ 96,031                        | \$ 84,889                        | \$ 11,142    | 13%     |
| 10000       | 1200200000    | ASSESSOR-COUNTY CLERK & RECORDER            | \$ 53,743            | \$ 54,108            | \$ 31,512          | \$ 23,651          | \$ 85,285                        | \$ 77,759                        | \$ 7,486     | 10%     |
| 45100       | 1200300000    | ASSESSOR-RECORDS MANAGEMENT & ARCHIVES      | \$ 34,551            | \$ 34,314            | \$ 7,852           | \$ 4,715           | \$ 42,403                        | \$ 41,729                        | \$ 674       | 2%      |
| 33600       | 1200400000    | ASSESSOR-ENTERPRISE SYSTEMS-CREST           | \$ 8,652             | \$ 8,489             | \$ 2,479           | \$ 2,002           | \$ 11,131                        | \$ 10,491                        | \$ 640       | 6%      |
| 10000       | 1300100000    | AUDITOR CONTROLLER                          | \$ 13,203            | \$ 14,326            | \$ 14,375          | \$ 14,021          | \$ 28,347                        | \$ 28,347                        | \$ (5,097)   | -3%     |
| 10000       | 1300200000    | AUDITOR CONTROLLER-INTERNAL AUDIT           | \$ 1,568             | \$ 6,063             | \$ 1,166           | \$ 1,788           | \$ 2,754                         | \$ 7,851                         | \$ (5,097)   | -65%    |
| 10000       | 1300300000    | AUDITOR CONTROLLER-PAYROLL                  | \$ 2,362             | \$ -                 | \$ 1,740           | \$ -               | \$ 4,102                         | \$ -                             | \$ 4,102     | 100%    |
| 10000       | 1000100000    | BOARD OF SUPERVISORS                        | \$ 35,141            | \$ 66,115            | \$ 20,524          | \$ 39,396          | \$ 55,665                        | \$ 105,511                       | \$ (49,846)  | -47%    |
| 10000       | 1000200000    | BOS-ASSESSMENT APPEALS BOARD                | \$ 1,575             | \$ 1,545             | \$ 583             | \$ 531             | \$ 2,076                         | \$ 2,076                         | \$ 82        | 4%      |
| 10000       | 4200300000    | CHA-ADMINISTRATION                          | \$ 43,417            | \$ 40,774            | \$ 22,267          | \$ 18,409          | \$ 65,684                        | \$ 59,183                        | \$ 6,501     | 11%     |
| 10000       | 4200600000    | CHA-ANIMAL CONTROL SERVICES                 | \$ 110,111           | \$ 51,243            | \$ 200,547         | \$ 168,084         | \$ 310,658                       | \$ 219,327                       | \$ 91,331    | 42%     |
| 10000       | 4200200000    | CHA-CHILDREN'S SERVICES                     | \$ 18,920            | \$ 18,564            | \$ 13,800          | \$ 38,809          | \$ 32,720                        | \$ 57,373                        | \$ (24,653)  | -43%    |
| 10000       | 4200400000    | CHA-ENVIRONMENTAL HEALTH                    | \$ 39,415            | \$ 36,609            | \$ 30,595          | \$ 26,647          | \$ 70,010                        | \$ 65,256                        | \$ 4,754     | 7%      |
| 10000       | 4200100000    | CHA-PUBLIC HEALTH                           | \$ 242,531           | \$ 240,779           | \$ 197,056         | \$ 158,249         | \$ 439,587                       | \$ 399,028                       | \$ 40,559    | 10%     |
| 10000       | 6300100000    | COOPERATIVE EXTENSION                       | \$ 454,384           | \$ 389,969           | \$ 464,265         | \$ 410,198         | \$ 918,659                       | \$ 800,167                       | \$ 118,492   | 13%     |
| 10000       | 1500100000    | COUNTY COUNSEL                              | \$ 24,089            | \$ 15,190            | \$ 15,907          | \$ 13,059          | \$ 39,996                        | \$ 28,249                        | \$ 11,747    | 42%     |
| 10000       | 1103900000    | COURTS-FINANCIAL SERVICES                   | \$ 4,152             | \$ 4,074             | \$ 752             | \$ 715             | \$ 4,904                         | \$ 4,789                         | \$ 115       | 2%      |
| 51645       | 924001        | COURTS-EXECUTIVE OFFICE                     | \$ 585,019           | \$ 588,745           | \$ 64,130          | \$ 44,422          | \$ 649,149                       | \$ 613,167                       | \$ 35,982    | 6%      |
| 10000       | 2300100000    | DEPARTMENT OF CHILD SUPPORT SERVICES        | \$ 88,585            | \$ 118,841           | \$ 74,687          | \$ 55,329          | \$ 163,272                       | \$ 174,170                       | \$ (10,898)  | -6%     |
| 10000       | 2200100000    | DISTRICT ATTORNEY                           | \$ 304,217           | \$ 154,919           | \$ 429,422         | \$ 480,396         | \$ 733,639                       | \$ 635,315                       | \$ 98,324    | 15%     |
| 10000       | 5100100000    | DEPARTMENT OF PUBLIC SOCIAL SERVICES        | \$ 779,420           | \$ 1,044,836         | \$ 1,751,454       | \$ 1,287,300       | \$ 2,590,874                     | \$ 2,342,136                     | \$ 248,738   | 8%      |
| 51475       | 938001        | DPS-CHILDREN & FAMILIES COMMISSION          | \$ 12,382            | \$ -                 | \$ 4,435           | \$ -               | \$ 16,817                        | \$ -                             | \$ 16,817    | 100%    |
| 21050       | 5200100000    | DCA-CAP-LOCAL INITIATIVE ADMINISTRATION     | \$ 5,764             | \$ 5,656             | \$ 5,074           | \$ 2,300           | \$ 10,838                        | \$ 7,956                         | \$ 2,882     | 36%     |
| 21050       | 5200300000    | DCA-CAP-OTHER PROGRAMS                      | \$ 1,174             | \$ 1,152             | \$ 779             | \$ 516             | \$ 1,983                         | \$ 1,688                         | \$ 285       | 17%     |
| 21050       | 5200200000    | DCA-CAP-LOCAL INITIATIVE PROGRAM            | \$ 3,736             | \$ 3,666             | \$ 8,982           | \$ 5,145           | \$ 12,718                        | \$ 8,811                         | \$ 3,907     | 44%     |
| 21100       | 1900100000    | EDA-ADMINISTRATION                          | \$ -                 | \$ 27,635            | \$ 81,663          | \$ 28,233          | \$ 31,663                        | \$ 55,868                        | \$ (24,205)  | -43%    |
| 22100       | 1910700000    | EDA-AIRPORTS/AVIATION                       | \$ 126,078           | \$ 151,546           | \$ 111,881         | \$ 141,760         | \$ 237,959                       | \$ 293,306                       | \$ (55,347)  | -19%    |
| 40400       | 912211        | EDA-CSA 122-MESA VERDE                      | \$ 146               | \$ 143               | \$ 61              | \$ 149             | \$ 207                           | \$ 292                           | \$ (85)      | -28%    |
| 24550       | 914301        | EDA-CSA 143-RANCHO CA                       | \$ 1,786             | \$ 619               | \$ 706             | \$ 620             | \$ 2,492                         | \$ 1,239                         | \$ 1,253     | 101%    |
| 24575       | 914501        | EDA-CSA 145                                 | \$ -                 | \$ -                 | \$ -               | \$ -               | \$ -                             | \$ -                             | \$ -         | 0%      |
| 24425       | 913401        | EDA-CSA 134-TEMESCAL CANYON                 | \$ -                 | \$ -                 | \$ 334             | \$ 425             | \$ 334                           | \$ 425                           | \$ (91)      | -21%    |
| 23525       | 905102        | EDA-CSA 51-DESERT CENTER                    | \$ 4,823             | \$ 4,732             | \$ 1,093           | \$ 5,717           | \$ 5,765                         | \$ (48)                          | \$ (48)      | -1%     |
| 40440       | 906203        | EDA-CSA 82-RIPLEY                           | \$ 84                | \$ 82                | \$ 88              | \$ 170             | \$ 172                           | \$ 252                           | \$ (80)      | -32%    |
| 23850       | 908501        | EDA-CSA 85-CABAZON                          | \$ 8,126             | \$ 7,973             | \$ 1,445           | \$ 1,395           | \$ 9,571                         | \$ 9,368                         | \$ 203       | 2%      |
| 24325       | 912601        | EDA-CSA 126-HIGHGROVE AREA                  | \$ 8,406             | \$ 1,375             | \$ 1,402           | \$ 1,389           | \$ 9,808                         | \$ 2,764                         | \$ 7,044     | 255%    |
| 24075       | 910301        | EDA-CSA 103-LA SERENE                       | \$ -                 | \$ -                 | \$ 223             | \$ 283             | \$ 223                           | \$ 283                           | \$ (60)      | -21%    |
| 33200       | 915201        | EDA-CSA 152-WILDOWAR                        | \$ -                 | \$ -                 | \$ -               | \$ -               | \$ -                             | \$ -                             | \$ -         | 0%      |
| 24625       | 915201        | EDA-CSA 152-NPDES                           | \$ -                 | \$ -                 | \$ 2,136           | \$ -               | \$ 2,136                         | \$ -                             | \$ 2,136     | 100%    |
| 10000       | 1930100000    | EDA-EDWARD-DEAN MUSEUM                      | \$ 15,278            | \$ 14,991            | \$ 3,280           | \$ 3,766           | \$ 18,558                        | \$ 18,757                        | \$ (199)     | -1%     |
| 22200       | 1920100000    | EDA-FAIR AND NATIONAL DATE FESTIVAL         | \$ 152,270           | \$ 149,409           | \$ 42,969          | \$ 43,409          | \$ 195,239                       | \$ 192,818                       | \$ 2,421     | 1%      |
| 21200       | 1101500000    | EDA-LIBRARY SERVICES                        | \$ 186,694           | \$ 210,875           | \$ 222,539         | \$ 141,760         | \$ 409,193                       | \$ 210,875                       | \$ 198,318   | 94%     |
| 22900/39810 | 980501/980502 | EDA-PERRIS VALLEY CEMETERY                  | \$ -                 | \$ -                 | \$ 256             | \$ -               | \$ 256                           | \$ -                             | \$ 256       | 100%    |
| 32700       | 934001        | EDA-REDEVELOPMENT                           | \$ -                 | \$ -                 | \$ 529             | \$ -               | \$ 529                           | \$ -                             | \$ 529       | 100%    |
| 21550       | 190 030 0000  | EDA-WORKFORCE DEVELOPMENT                   | \$ 66,086            | \$ 72,274            | \$ 20,780          | \$ 19,120          | \$ 86,846                        | \$ 91,394                        | \$ (4,548)   | -5%     |
| 10000       | 1100100000    | EXECUTIVE OFFICE                            | \$ 569,717           | \$ 641,664           | \$ 441,186         | \$ 241,752         | \$ 1,010,903                     | \$ 883,406                       | \$ 127,497   | 14%     |
| 10000       | 7200100000    | FACILITIES MANAGEMENT-ADMINISTRATION        | \$ 13,498            | \$ 13,961            | \$ 15,733          | \$ 8,980           | \$ 29,231                        | \$ 22,941                        | \$ 6,290     | 27%     |
| 10000       | 7200200000    | FACILITIES MANAGEMENT-PARKING               | \$ 56,702            | \$ 25,563            | \$ 123,557         | \$ 100,054         | \$ 180,259                       | \$ 125,617                       | \$ 54,642    | 43%     |
| 10000       | 7200700000    | FACILITIES MANAGEMENT-ADMINISTRATION        | \$ -                 | \$ -                 | \$ 1,664           | \$ 1,809           | \$ 1,664                         | \$ 1,809                         | \$ (145)     | -8%     |
| 10000       | 7200200000    | FACILITIES MANAGEMENT-HOUSEKEEPING          | \$ 3,670             | \$ 3,601             | \$ 16,119          | \$ 13,872          | \$ 19,789                        | \$ 17,473                        | \$ 2,316     | 13%     |
| 10000       | 7200300000    | FACILITIES MANAGEMENT-MAINTENANCE           | \$ 53,234            | \$ 51,567            | \$ 25,319          | \$ 23,425          | \$ 78,553                        | \$ 74,992                        | \$ 3,561     | 5%      |
| 10000       | 7200500000    | FACILITIES MANAGEMENT-DESIGN & CONSTRUCTION | \$ -                 | \$ -                 | \$ 2,968           | \$ 2,134           | \$ 2,968                         | \$ 2,134                         | \$ 834       | 39%     |
| 10000       | 7200800000    | FACILITIES MANAGEMENT-ENERGY                | \$ -                 | \$ -                 | \$ 64              | \$ -               | \$ 64                            | \$ -                             | \$ 64        | 100%    |
| 10000       | 7201100000    | FACILITIES MANAGEMENT-FAC PROJECT GROUP     | \$ -                 | \$ -                 | \$ 1,054           | \$ -               | \$ 1,054                         | \$ -                             | \$ 1,054     | 100%    |
| 10000       | 7200400000    | FACILITIES MANAGEMENT-REAL ESTATE           | \$ 334,405           | \$ 308,652           | \$ 1,881           | \$ 1,721           | \$ 689,733                       | \$ 620,733                       | \$ 69,000    | 11%     |
| 10000       | 2700200000    | FIRE DEPARTMENT                             | \$ 64,934            | \$ 63,714            | \$ 185,263         | \$ 422,465         | \$ 250,197                       | \$ 486,179                       | \$ (235,982) | -49%    |
| 15100       | 941200        | FLOOD CONTROL DISTRICT                      | \$ 4,045             | \$ 3,969             | \$ 1,418           | \$ 1,278           | \$ 5,463                         | \$ 5,247                         | \$ 216       | 4%      |
| 51655       | 924001        | GRAND JURY                                  | \$ -                 | \$ -                 | \$ -               | \$ -               | \$ -                             | \$ -                             | \$ -         | 0%      |

All Department Combined Charges For FY 2010/2011

| FUND ID. | DEPT. ID   | AGENCY/DEPARTMENT/DISTRICT/DIVISION  | FY 10-11 PROPERTY | FY 10-11 GL/AL | FY 09-10 PROPERTY | FY 09-10 GL/AL | TOTAL BY DEPT ID FOR FY 10/11 | TOTAL BY DEPT ID FOR FY 09/10 | \$ DIFF.     | % DIFF. |
|----------|------------|--------------------------------------|-------------------|----------------|-------------------|----------------|-------------------------------|-------------------------------|--------------|---------|
| 10000    | 1130100000 | HUMAN RESOURCES                      | \$ 41,519         | \$ 97,398      | \$ 75,257         | \$ 88,520      | \$ 138,868                    | \$ 163,777                    | \$ 24,909    | -18%    |
| 22000    | 1130300000 | HUMAN RESOURCES-AIR QUALITY          | \$ 729            | \$ 327         | \$ 341            | \$ 224         | \$ 1,056                      | \$ 565                        | \$ 491       | 87%     |
| 48100    | 1132200000 | HUMAN RESOURCES-EMP ASST SERVICES    | \$ 2,022          | \$ 865         | \$ 1,984          | \$ 724         | \$ 2,907                      | \$ 2,708                      | \$ 199       | 7%      |
| 45800    | 1132000000 | HUMAN RESOURCES-EXCLUSIVE CARE       | \$ 14,508         | \$ 14,777      | \$ 6,904          | \$ 2,910       | \$ 29,285                     | \$ 9,814                      | \$ 19,471    | 198%    |
| 45860    | 1131000000 | HUMAN RESOURCES-LIABILITY INSURANCE  | \$ 3,313          | \$ 45,753      | \$ 3,251          | \$ 39,577      | \$ 49,066                     | \$ 42,828                     | \$ 6,238     | 15%     |
| 46000    | 1130900000 | HUMAN RESOURCES-MEDICAL MALPRACTICE  | \$ 151            | \$ 169         | \$ 148            | \$ 131         | \$ 320                        | \$ 279                        | \$ 41        | 15%     |
| 46120    | 1132900000 | HUMAN RESOURCES-OCCUPATIONAL HEALTH  | \$ 5,467          | \$ 79,800      | \$ 7,435          | \$ 45,268      | \$ 85,267                     | \$ 52,703                     | \$ 32,564    | 62%     |
| 46020    | 1130700000 | HUMAN RESOURCES-PROPERTY INSURANCE   | \$ 151            | \$ 249         | \$ 148            | \$ 82          | \$ 400                        | \$ 230                        | \$ 170       | 74%     |
| 46040    | 1131300000 | HUMAN RESOURCES-SAFETY/LOSS CONTROL  | \$ 3,188          | \$ 2,253       | \$ 3,064          | \$ 20,757      | \$ 5,441                      | \$ 23,821                     | \$ (18,380)  | -77%    |
| 47000    | 1131800000 | HUMAN RESOURCES-TAP                  | \$ 6,808          | \$ 5,109       | \$ 8,437          | \$ 3,320       | \$ 11,917                     | \$ 11,757                     | \$ 160       | 1%      |
| 46100    | 1130800000 | HUMAN RESOURCES-WORKERS COMPENSATION | \$ 8,822          | \$ 4,891       | \$ 8,656          | \$ 3,811       | \$ 13,713                     | \$ 12,467                     | \$ 1,246     | 10%     |
| 45500    | 7400100000 | HUMAN RESOURCES-TOTAL                | \$ 86,678         | \$ 251,592     | \$ 115,625        | \$ 205,324     | \$ 338,230                    | \$ 320,949                    | \$ 17,281    | 5%      |
| 10000    | 4100400000 | MENTAL HEALTH-ADMINISTRATION         | \$ 60,416         | \$ 99,086      | \$ 68,105         | \$ 79,694      | \$ 159,502                    | \$ 147,799                    | \$ 11,703    | 8%      |
| 10000    | 4100300000 | MENTAL HEALTH-DETENTION              | \$ 2,221          | \$ 3,386       | \$ 2,179          | \$ 2,782       | \$ 5,607                      | \$ 4,961                      | \$ 646       | 13%     |
| 10000    | 4100100000 | MENTAL HEALTH-PUBLIC GUARDIAN        | \$ 9,208          | \$ 92,656      | \$ 9,035          | \$ 72,288      | \$ 101,864                    | \$ 81,321                     | \$ 20,543    | 25%     |
| 10000    | 4100500000 | MENTAL HEALTH-SUBSTANCE ABUSE        | \$ 40,880         | \$ 21,253      | \$ 40,112         | \$ 17,066      | \$ 62,133                     | \$ 57,177                     | \$ 4,956     | 9%      |
| 10000    | 4100200000 | MENTAL HEALTH-TREATMENT              | \$ 217,689        | \$ 303,966     | \$ 193,905        | \$ 221,012     | \$ 521,652                    | \$ 414,917                    | \$ 106,735   | 26%     |
|          |            | <b>MENTAL HEALTH-TOTAL</b>           | \$ 300,868        | \$ 599,820     | \$ 276,524        | \$ 407,912     | \$ 840,688                    | \$ 683,436                    | \$ 157,252   | 23%     |
| 45420    | 1109200000 | OASIS-FINANCIALS                     | \$ 10,288         | \$ 4,156       | \$ 10,095         | \$ 3,707       | \$ 14,444                     | \$ 13,802                     | \$ 642       | 5%      |
| 45420    | 1109300000 | OASIS-HRMS                           | \$ 5,144          | \$ 2,532       | \$ 5,048          | \$ 2,225       | \$ 7,676                      | \$ 7,273                      | \$ 403       | 6%      |
| 21450    | 5300100000 | OFFICE ON AGING TITLE III            | \$ 12,415         | \$ 10,995      | \$ 12,182         | \$ 9,069       | \$ 23,410                     | \$ 21,251                     | \$ 2,159     | 10%     |
| 10000    | 2600700500 | PROBATION-ADMINISTRATION             | \$ 17,512         | \$ 38,063      | \$ 21,393         | \$ 25,199      | \$ 55,575                     | \$ 46,592                     | \$ 8,983     | 19%     |
| 10000    | 2600200500 | PROBATION-FIELD SERVICES             | \$ 60,827         | \$ 55,246      | \$ 59,684         | \$ 46,116      | \$ 116,073                    | \$ 105,800                    | \$ 10,273    | 10%     |
| 10000    | 2600100500 | PROBATION-JUVENILE INSTITUTIONS      | \$ 127,887        | \$ 75,988      | \$ 125,484        | \$ 48,052      | \$ 203,875                    | \$ 173,536                    | \$ 30,339    | 17%     |
|          |            | <b>PROBATION-TOTAL</b>               | \$ 206,226        | \$ 169,297     | \$ 206,561        | \$ 119,367     | \$ 375,523                    | \$ 325,928                    | \$ 49,595    | 15%     |
| 10000    | 2400100000 | PUBLIC DEFENDER                      | \$ 58,331         | \$ 44,254      | \$ 55,703         | \$ 37,479      | \$ 102,585                    | \$ 93,182                     | \$ 9,403     | 10%     |
| 10000    | 7300100000 | PURCHASING                           | \$ 6,958          | \$ 3,087       | \$ 4,479          | \$ 5,708       | \$ 10,045                     | \$ 10,187                     | \$ (142)     | -1%     |
| 45620    | 7300800000 | PURCHASING-CENTRAL MAIL SERVICES     | \$ 1,743          | \$ 2,008       | \$ 1,534          | \$ 1,727       | \$ 3,261                      | \$ 3,261                      | \$ 490       | 15%     |
| 45300    | 7300500000 | PURCHASING-FLEET SERVICES            | \$ 56,129         | \$ 35,849      | \$ 56,349         | \$ 23,281      | \$ 92,013                     | \$ 79,630                     | \$ 12,383    | 16%     |
| 45600    | 7300300000 | PURCHASING-PRINTING SERVICES         | \$ 6,692          | \$ 2,656       | \$ 6,567          | \$ 2,288       | \$ 9,348                      | \$ 8,865                      | \$ 483       | 5%      |
| 45700    | 7300400000 | PURCHASING-SUPPLY SERVICES           | \$ 23,519         | \$ 6,305       | \$ 15,158         | \$ 4,516       | \$ 29,824                     | \$ 19,674                     | \$ 10,150    | 52%     |
|          |            | <b>PURCHASING-TOTAL</b>              | \$ 95,041         | \$ 49,940      | \$ 84,987         | \$ 37,550      | \$ 144,981                    | \$ 121,617                    | \$ 23,364    | 19%     |
| 40050    | 4300188400 | RIV CO REGIONAL MEDICAL CENTER       | \$ 481,168        | \$ 472,128     | \$ 482,222        | \$ 333,337     | \$ 933,390                    | \$ 805,465                    | \$ 127,925   | 16%     |
| 10000    | 4300300000 | RCRMC-DETENTION HEALTH SERVICES      | \$ 6,117          | \$ 6,002       | \$ 6,022          | \$ 5,833       | \$ 5,872                      | \$ 5,633                      | \$ 239       | 1%      |
| 10000    | 4300200000 | RCRMC-MED INDIGENT SERVICES PROGRAM  | \$ 487,285        | \$ 478,130     | \$ 478,130        | \$ 341,645     | \$ 948,423                    | \$ 819,775                    | \$ 128,648   | 16%     |
| 25400    | 931104     | REG PARK & OPEN SPACE DISTRICT       | \$ 99,799         | \$ 97,924      | \$ 97,924         | \$ 53,280      | \$ 158,079                    | \$ 151,191                    | \$ 6,888     | 5%      |
| 10000    | 1700100000 | REGISTRAR OF VOTERS                  | \$ 28,933         | \$ 13,354      | \$ 28,389         | \$ 20,327      | \$ 42,287                     | \$ 48,716                     | \$ (6,429)   | -13%    |
| 10000    | 2500100000 | SHERIFF-ADMINISTRATION               | \$ 11,474         | \$ 46,948      | \$ 11,259         | \$ 25,845      | \$ 58,422                     | \$ 37,104                     | \$ 21,318    | 57%     |
| 10000    | 2500700000 | SHERIFF-BEN CLARK TRAINING CENTER    | \$ 144,582        | \$ 164,936     | \$ 164,936        | \$ 44,359      | \$ 188,941                    | \$ 210,710                    | \$ (21,769)  | -10%    |
| 10000    | 2500600000 | SHERIFF-CAC SECURITY                 | \$ 965            | \$ 309         | \$ 946            | \$ 309         | \$ 1,274                      | \$ 1,255                      | \$ 19        | 2%      |
| 22250    | 2500510000 | SHERIFF-CAL ID PROGRAM               | \$ 5,057          | \$ 4,962       | \$ 4,962          | \$ 2,191       | \$ 7,887                      | \$ 7,153                      | \$ 734       | 10%     |
| 10000    | 2501000000 | SHERIFF-CORONER                      | \$ 25,554         | \$ 25,074      | \$ 25,074         | \$ 68,898      | \$ 42,321                     | \$ 93,962                     | \$ (51,641)  | -55%    |
| 10000    | 2500400000 | SHERIFF-CORRECTIONS                  | \$ 649,744        | \$ 637,086     | \$ 637,086        | \$ 700,521     | \$ 1,677,328                  | \$ 1,337,607                  | \$ 339,721   | 25%     |
| 10000    | 2500500000 | SHERIFF-COURT SERVICES               | \$ 22,764         | \$ 44,302      | \$ 22,336         | \$ 18,017      | \$ 67,066                     | \$ 40,363                     | \$ 26,713    | 66%     |
| 10000    | 2500300000 | SHERIFF-PATROL                       | \$ 303,466        | \$ 297,833     | \$ 297,833        | \$ 4,077,657   | \$ 5,287,123                  | \$ 4,375,490                  | \$ 911,633   | 21%     |
| 10000    | 2501100000 | SHERIFF-PUBLIC ADMINISTRATOR         | \$ 11,985         | \$ 11,662      | \$ 11,662         | \$ 5,202       | \$ 20,236                     | \$ 16,864                     | \$ 3,372     | 20%     |
| 10000    | 2500800000 | SHERIFF-RAID                         | \$ -              | \$ 64          | \$ -              | \$ -           | \$ -                          | \$ 64                         | \$ 64        | 100%    |
| 10000    | 2500200000 | SHERIFF-SUPPORT                      | \$ 41,474         | \$ 40,694      | \$ 40,694         | \$ 33,629      | \$ 76,117                     | \$ 74,323                     | \$ 1,794     | 2%      |
|          |            | <b>SHERIFF-TOTAL</b>                 | \$ 1,216,965      | \$ 1,216,786   | \$ 1,216,786      | \$ 4,978,083   | \$ 7,426,779                  | \$ 6,194,821                  | \$ 1,231,958 | 20%     |
| 20200    | 3100200000 | TLMA-ADMINISTRATION                  | \$ 10,787         | \$ 11,747      | \$ 34,971         | \$ 37,604      | \$ 45,758                     | \$ 49,351                     | \$ (3,593)   | -7%     |
| 10000    | 3140100000 | TLMA-CODE ENFORCEMENT                | \$ 27,108         | \$ 34,655      | \$ 53,376         | \$ 22,881      | \$ 80,484                     | \$ 57,476                     | \$ 23,008    | 40%     |
| 20250    | 3110100000 | TLMA-BUILDING & SAFETY               | \$ 12,802         | \$ 10,310      | \$ 91,417         | \$ 87,179      | \$ 104,219                    | \$ 97,489                     | \$ 6,730     | 7%      |
| 20200    | 3100300000 | TLMA-CONSOLIDATED COUNTER SERVICES   | \$ 1,471          | \$ 3,093       | \$ 1,508          | \$ 2,437       | \$ 2,979                      | \$ 5,530                      | \$ (2,551)   | -46%    |
| 20000    | 3100300000 | TLMA-CROSSING GUARD                  | \$ 2,382          | \$ 1,237       | \$ 1,466          | \$ 2,348       | \$ 2,961                      | \$ 2,404                      | \$ 557       | 23%     |
| 20202    | 3100500000 | TLMA-EPD                             | \$ 1,331          | \$ 1,450       | \$ 1,502          | \$ 1,823       | \$ 2,833                      | \$ 3,273                      | \$ (440)     | -13%    |
| 20200    | 3100100000 | TLMA-GIS                             | \$ 12,899         | \$ 13,504      | \$ 30,190         | \$ 15,299      | \$ 43,089                     | \$ 28,803                     | \$ 14,286    | 50%     |

All Department Combined Charges For FY 2010/2011

| FUND ID. | DEPT. ID   | AGENCY/DEPARTMENT/DISTRICT/DIVISION                    | FY 10-11<br>PROPERTY | FY 09-10<br>PROPERTY | FY 10-11<br>GL/JAL | FY 09-10<br>GL/JAL | TOTAL BY DEPT ID<br>FOR FY 10/11 | TOTAL BY DEPT ID<br>FOR FY 09/10 | \$ DIFF.     | % DIFF. |
|----------|------------|--|----------------------|----------------------|--------------------|--------------------|----------------------------------|----------------------------------|--------------|---------|
| 20260    | 3130200000 | TLMA-SURVEYOR  | \$ 2,541             | \$ 5,993             | \$ 11,404          | \$ 6,014           | \$ 13,945                        | \$ 12,007                        | \$ 1,938     | 16%     |
| 20008    | 3130700000 | TLMA-TRANSPORTATION EQUIPMENT-ISF                      | \$ 7,748             | \$ 8,079             | \$ 4,006           | \$ 3,658           | \$ 11,754                        | \$ 11,737                        | \$ 17        | 0%      |
| 20000    | 3130100000 | TLMA-TRANSPORTATION                                    | \$ 84,108            | \$ 42,602            | \$ 2,322,960       | \$ 2,097,144       | \$ 2,407,068                     | \$ 2,139,746                     | \$ 267,322   | 12%     |
|          |            | <b>TLMA-TOTAL</b>                                      | \$ 163,177           | \$ 132,728           | \$ 2,555,761       | \$ 2,277,401       | \$ 2,718,938                     | \$ 2,410,127                     | \$ 308,811   | 13%     |
| 10000    | 1400100000 | TREASURER/TAX COLLECTOR                                | \$ 16,349            | \$ 18,601            | \$ 24,565          | \$ 15,648          | \$ 40,914                        | \$ 34,249                        | \$ 6,665     | 19%     |
| 10000    | 7200300602 | US BKRT/DISTRICT COURT                                 | \$ 99,338            | \$ 58,247            | \$ -               | \$ -               | \$ 99,338                        | \$ 58,247                        | \$ 41,091    | 71%     |
| 51470    | 937001     | VAN HORN REGIONAL TREATMENT CENTER-JPA                 | \$ 15,303            | \$ 15,093            | \$ -               | \$ -               | \$ 15,303                        | \$ 15,093                        | \$ 210       | 1%      |
| 10000    | 5400100000 | VETERANS SERVICES                                      | \$ 2,487             | \$ 2,470             | \$ 1,223           | \$ 1,049           | \$ 3,710                         | \$ 3,519                         | \$ 191       | 5%      |
| 40200    | 4500100000 | WASTE MANAGEMENT                                       | \$ 55,751            | \$ 49,626            | \$ 402,615         | \$ 365,020         | \$ 458,366                       | \$ 414,646                       | \$ 43,720    | 11%     |
|          |            | Total of All Departments Including Each Individual     | \$ 10,195,285        | \$ 10,155,998        | \$ 26,164,604      | \$ 21,553,659      | \$ 36,359,889                    | \$ 31,709,656                    | \$ 4,650,233 | 13%     |
|          |            | Department's Subtotal                                  | \$ 3,361,051         | \$ 3,341,064         | \$ 11,942,772      | \$ 9,073,452       | \$ 14,726,124                    | \$ 12,980,225                    | \$ 1,745,899 | 17%     |
|          |            | Grand Total = (All Depts Total - Indiv Dept Subtotals) | \$ 6,614,934         | \$ 6,614,934         | \$ 15,021,831      | \$ 12,534,496      | \$ 21,636,765                    | \$ 19,149,430                    | \$ 2,487,335 | 13%     |