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

FROM: Human Resources Department

SUBMITTAL DATE:
January 14, 2014

SUBJECT: Human Resources Internal Service Fund Rates for Fiscal Year 2014/15 [District - All] [Total Cost - \$75,874,149] [Departmental Budgets]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the Assistant County Executive Officer/Human Resource Director's recommendation for fiscal year 2014/15 Internal Service Fund rates for Workers' Compensation, Medical Malpractice, General/Auto Liability, Property Insurance, Unemployment Insurance, Short Term Disability, and TAP as attached.
2. Approve a waiver of Board Policy B-28 for the use of unrestricted net assets to offset operating costs for the the Medical Malpractice ISF in the amount of \$1,627,570 and the Unemployment Insurance ISF in the amount of \$2,908,347.

BACKGROUND:

Summary

The County is financially protected and defended through various insurance programs.

Michael T. Stock
Assistant County Executive
Officer/Human Resources Director

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0	\$ 75,874,149	\$ 75,874,149	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

SOURCE OF FUNDS: Departmental Budgets	Budget Adjustment: No
	For Fiscal Year: 2014/15

C.E.O. RECOMMENDATION:

APPROVE

BY: *Samuel Wong 1/22/13*
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: *Russell S. Dominski*
RUSSELL S. DOMINSKI 1-22-14

Departmental Concurrence

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: | District: All | Agenda Number:

3-41

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FORM 11: Human Resources Internal Service Fund Rates for Fiscal Year 2014/15 [District - All]
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BACKGROUND:

Summary (continued)

These programs provide risk mitigation processes, early claims intervention, 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.

Insurance programs are separated into the following Internal Service Funds (ISFs) by type of protection: Workers' Compensation, Medical Malpractice, General/Auto Liability, Property Insurance, Unemployment Insurance, and Short-Term Disability.

Funding for self insurance programs is determined by actuarial analysis of incurred claims, estimated reserves required to pay for expenses, and actuarial assumptions such as return on investments. Property insurance and a few other small insurance coverages are provided by outside vendors who charge premiums based on their individual proprietary methodologies.

Due to the continuing low return on investment for county invested funds, we are recommending a reduction in the interest rate assumption for the ISFs from 2.5% to 2% for the Liability and Medical Malpractice ISFs and from 3% to 2.5% for Workers' Compensation due to that program's extended claim payout period.

Prior to FY 2011/12, the programs were funded to achieve a 70% confidence level, meaning that the County's independent actuary estimated the fund would meet funding obligations 70% of the time and fall short 30% of the time. A 70% confidence level is considered to be marginally acceptable; the actuary's recommended range is 75% to 85% and the State Controller's Office recommends maintaining a 70% confidence level. We recommend a 70% confidence level for all programs and recommend achieving that level for all programs as soon as feasible.

Beginning in FY 2011/12 and continuing in FY2012/13, as a result of the financial crisis, the County elected to fund the ISFs at a 55% confidence level. For FY 2014/15 we will continue to fund the Worker's Compensation ISF at a 55% confidence level. The Liability ISF will be funded at a level lower than a 55% confidence level. We will, however, fund the Medical Malpractice fund using a 70% confidence level.

For this year, unrestricted net assets (plan surplus) will be used to offset operating costs, reduction of rates/charges, in accordance with Board Policy B-28.

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Rate and charges for the various ISFs are summarized below:

	Total Charge FY 2012/13	Total Charge FY 2013/14	Recommended Total Charge FY2014/15	% Difference to Department Rates
Workers' Compensation	\$19,858,996	\$16,769,997	\$25,988,824	55%
Medical Malpractice	\$5,051,000	\$4,104,000	\$4,104,000	No Change
General Liability/ Auto Liability	\$20,435,001	\$21,524,073	\$26,924,825	25%
Property Insurance	\$3,826,449	\$3,826,449	\$6,696,978	75%
Short Term Disability	1.41% (LIUNA) 1.30% (SEIU/PSU)	1.44% (Class 1) 1.34% (Class 2)	1.44%(Class 1) 1.34% (Class 2)	No Change
Unemployment Insurance	0.614%	0.202%	0.202%	No Change
TAP	10%	10%	10%	No Change

Workers' Compensation Insurance

Workers' Compensation Insurance is a legally mandated program that is administered by County staff and is self-funded for up to the first \$2 million of each claim. Excess Insurance is provided through California State Association of Counties - Excess Insurance Authority (CSAC - EIA) for amounts above the self-insured level. For cost distribution to departments, losses are capped at \$500,000 per claim and departments are held responsible up to the cap amount for each claim. Amounts paid on a single claim in excess of cap amounts are allocated to the entire County on a pro-rata basis. For FY 2014/15, Bickmore Risk Services (Bickmore), the County's actuary, calculated required program funding of \$26.6 million at a 55% confidence level. This amount was lowered by the Executive Office and the Rate Review Committee to \$26 million which is detailed in Attachment A. This amount is higher than the prior year as in FY 13/14 the County used a significant amount of surplus to lower the rate for departments. Bickmore and CSAC-EIA recommend that we do not fund below the 55% confidence level.

According to the latest data available to Bickmore, our Workers' Compensation program continues to experience lower loss rates than most comparable counties. We continue to benefit from implementation of cost savings programs such as Fraud Identification, Utilization Review, the Medical Provider Network (MPN), and Return-to-Work programs as well as implementation of the iVos claims management system.

Human Resources will continue to monitor Worker's Compensation claims activity as conditions warrant and will recommend additional rate adjustments as needed.

Medical Malpractice

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 associated costs are allocated to County departments that 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 occurrence under this program is self-insured for the first \$1.1 million with the Excess Insurance provided by CSAC - EIA. For calculation of loss distribution, losses are capped at \$1.1 million per claim. Claims are administered by the Human Resources Department, Risk Management Division.

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The recommended FY 2014/15 charge to departments covered by Medical Malpractice program is \$4.104 million which is detailed in Attachment B. This is the same level as FY 2013/14. The actuary recommended funding at \$6.674 million based on a 70% confidence level. As the program has sufficient reserves, the charge will be held to the prior year level and reserves will be used to offset the difference.

General Liability/Auto Liability Insurance

The General Liability/Auto Liability insurance 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 program costs 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 million per claim for large departments. Losses that exceed the cap for any given department are spread to all departments on a pro-rata basis.

Due to budget constraints this plan will be funded at an amount that equates to less than a 55% confidence level for FY 2014/15. The charge to departments will be \$26.925 million which represents an increase over the previous year of \$5.4 million. The increase is due in part to increased claim resolution and a lack of fund surplus detailed in Attachment C.

The increase in General Liability/Auto Liability Insurance FY 2014/15 rates is attributable to higher than expected claims experience, with payouts for FY 2012/13 of over \$17.7 million (after stop loss reimbursements are deducted), with actuarially high payouts forecasted for FY 2013/14. Maintaining this fund at a 55% confidence level has put a drain on reserves as the rate is insufficient to make claims payments. If the confidence level is not returned to a 70% confidence level, the General Fund could be at risk of having to make claims payments. It is anticipated that the self insurance level for this program will need to be raised next year to maintain our excess insurance program.

It should be noted that charges for airports, aircraft, cyber liability, and watercraft are added to and included in the General Liability/auto program department allocations. These charges are allocated to the specific departments and are estimated to total \$302,247 for FY 2014/15.

Property Insurance

The County's Property insurance 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 and personal property, the program covers buildings with a value of \$1 million or more for earthquake coverage. Also covered are the following other lines of insurance: Faithful Performance/Crime Coverage, Travel Accident, and Watercraft Insurance.

The property premium costs are determined by a combination of the County's total property replacement 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 replacement value of County-owned property has increased by approximately 1.8% to \$3.3 billion. The replacement value for county buildings is updated each year by CSAC-EIA using Marshall & Swift replacement cost change factors for existing buildings. Marshall & Swift is a nationally recognized organization that provides regionally sensitive tables of replacement value change factors.

Property ISF costs are allocated to each department based on each department's occupied square footage relative to the total square footage occupied by all County departments. In order to reduce department rates and provide relief in recent years, the department overestimated expected surpluses and is now in a deficit

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position. This occurs because premium estimates can vary greatly from actual premium cost and the combination of these variances for FY 2012/13 and FY 2013/14 created a substantial deficit. The total impact of this deficit is expected to be \$1.8 million by FY 2013/14 year-end. The department recommends that the deficit be added to the rates by increasing the annually required funding for Property Insurance by \$600 thousand each year for three years to minimize the impact. The recommended FY 2014/15 charge to departments is \$6,696,978 which is detailed in Attachment D.

We expect CSAC-EIA to provide updated rates no later than March 2014. Human Resources will continue to monitor this cost and, as conditions warrant, may recommend an additional rate adjustment to the Board prior to the start of 2014/15.

Unemployment Insurance

Unemployment insurance (UI) is a self-funded benefit program required by the State of California. In recent years, the UI fund has experienced significant rate escalation and volatility due to economic events and legislation extending unemployment insurance benefits for up to an additional 20 weeks.

At this time, the UI fund appears to be stable. The County's quarterly unemployment charges over a period of 48 months ranged from \$860,000 to \$1.64 million, with the most recent 12 month period reporting lower unemployment claims.

Based on the County's unemployment experience that was utilized to develop the projected cost, Aon recommends increasing the rate to from 0.202% to 0.523% for FY 2014/15. However, the County has built up excess funds above the required \$1.3 million reserve due to better than projected experience. Since the County holds funds in excess of those needed as reasonable reserve, Aon has recommended that the average UI rate remain unchanged at 0.202% for FY 2014/15. Actual UI rates will range from 0.151% to 1.036% of total pay, depending on the departments' claim experience. Estimated total charges will be \$2,388,053.

The recommended FY 2014/15 rates for each department are listed in Attachment E. Human Resources will continue to monitor unemployment claims activity and, as conditions warrant, may recommend further rate adjustments to the Board.

Short-Term Disability

Short-Term Disability (STD) Insurance is a self-funded benefit plan covering most employee groups that accrue sick leave. Plan benefits are based on a percentage of the employee's salary. The plan provides temporary income replacement for 7,034 eligible members of Laborers' International Union of North America (LIUNA), 4,501 eligible members of Services Employees International Union (SEIU), and 544 eligible members of Riverside Sheriffs' Association Public Safety Unit (PSU) as of the first week in November 2013. These amounts fluxuate throughout the year.

The STD rate for employees covered by Class 1 (PSU) is set at 1.34% with an annual salary cap of \$23,608. The Class 1 benefit provides 55% of an employee's monthly salary to a maximum weekly amount of \$249.70. The STD rate for Class 2 (SEIU and LIUNA) is set at 1.44% of salary with an annual salary cap of \$40,000. The Class 2 benefit provides 60% of an employee's monthly salary to a maximum weekly amount of \$461.54. The STD benefit levels have been negotiated with each collective bargaining unit. Estimated total charges will be \$5,860,000.

No rate changes are recommended at this time. Aon Hewitt's recommended rates reflect the expected cost of the plan and includes a 5% reserve accumulation component for FY 2014/15.

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Temporary Assignment Program (TAP)

The Temporary Assignment Program, which includes the Medical Assignment Program (MAP), has been providing temporary staffing upon request to County departments since 1998 and medical per diem staffing since 2004 at significant savings compared to the use of outside staffing agencies and nurse registries.

For FY 2014/15, the Executive Office and the Rate Review Committee have requested that the rate be held to the prior year rate of 10%. This rate is not sufficient to meet the operating costs of the division and reserves are depleted. We are currently re-evaluating the program and anticipate returning with an updated rate in the next few months. As a result of program efficiencies and the reserve draw down, the TAP rate has been reduced by more than 50% over the last five years and is now significantly lower than amounts charged by commercial agencies.

In FY 2014/15, we estimate that demand for placement of temporary and per diem staff will remain relatively steady due primarily to demand from the Riverside County Regional Medical Center (RCRMC), the Department of Public Social Services (DPSS), and special events such as elections and the Date Festival. RCRMC has experienced increased demand for staff related to healthcare reform and DPSS's increased demand has been related to the persistent poor economic conditions in our region. Demand for placements from other county departments has fallen from past levels; however, placements continue related to seasonal events such as the Riverside County Fair and Date Festival and election-related staffing from the Registrar of Voters.

Conclusion

Human Resources has made every effort to reduce each of its ISF fund costs. We have thoroughly reviewed the operational aspects and other funding requirements of each ISF and have met the budget targets set by the Executive Office where possible. Where the ISF expenses are primarily claims driven, we believe that the FY 2014/15 budget target should be based on actuarial analysis. We will continue to seek efficiencies that produce savings in administrative expenses as well as loss prevention and mitigation associated with the ISF rates.

Impact on Residents and Businesses

There is no impact on residents and businesses as these are rates to internal County departments.

SUPPLEMENTAL:

Additional Fiscal Information

The department was asked to hold rates steady from the prior year. This was accomplished for three of the funds. However, Workers' Compensation, General Liability/Auto Liability, and Property Insurance were appropriately increased to maintain the integrity of the self insurance programs within the fiscal parameters set forth by the Executive Office and Rate Review Committee.

Contract History and Price Reasonableness

Comparisons with prior year rates are presented the the attachments.

ATTACHMENTS:

- A. **WORKERS' COMPENSATION RATES**
- B. **MEDICAL MALPRACTICE RATES**
- C. **GENERAL LIABILITY/AUTO LIABILITY RATES**
- D. **PROPERTY INSURANCE RATES**
- E. **UNEMPLOYMENT INSURANCE RATES**

Dept ID	Department Name	2014-15 CHARGE	2013-14 CHARGE	CHARGE CHANGE	CHARGECHANGE (%)
1000100000	Board of Supervisors	44,947	29,751	15,196	51.08%
1000200000	Assessment Appeals Board	1,145	770	375	48.70%
1100100000	Executive Office	13,068	8,222	4,846	58.94%
1900700000	County Free Library	668	306	362	118.30%
7400500000	OASIS Financials Production	13,766	10,707	3,059	28.57%
7400500000	OASIS HRMS Production	13,995	15,704	(1,709)	-10.88%
1130100000	Human Resources	93,796	48,014	45,782	95.35%
1130300000	Air Quality Division	674	568	106	18.66%
1130700000	Property Insurance	402	261	141	54.02%
1130800000	Workers Compensation	30,721	18,308	12,413	67.80%
1130900000	Malpractice Insurance	537	322	215	66.77%
1131000000	Liability Insurance	77,086	40,282	36,804	91.37%
1131300000	Safety Loss Control	14,886	13,444	1,442	10.73%
1131800000	Temporary Assistance	661,693	458,247	203,446	44.40%
1132000000	Exclusive Provider Option	27,580	9,755	17,825	182.73%
1132200000	Employee Assistance Program	3,067	1,969	1,098	55.76%
1132900000	Occupational Health & Wellness	32,479	16,694	15,785	94.55%
1150100000	CFD Assessment Dist Admin	1,392	958	434	45.30%
1200100000	Assessor	146,331	116,067	30,264	26.07%
1200200000	County Clerk-Recorder	152,426	110,622	41,804	37.79%
1200300000	Records Mgt & Archives Pgrm	11,856	7,166	4,690	65.45%
1200400000	CREST	2,922	1,607	1,315	81.83%
1300100000	Auditor-Controller	40,721	23,359	17,362	74.33%
1400100000	Treasurer-Tax Collector	80,317	40,619	39,698	97.73%
1500100000	County Counsel	43,317	26,238	17,079	65.09%
1700100000	Registrar Of Voters	9,189	6,034	3,155	52.29%
1900100000	Agency Administration	65,000	31,870	33,130	103.95%
1900200000	HUD-CDBG Home Grants	589	389	200	51.41%
1900300000	Workforce Development	225,504	140,920	84,584	60.02%
1900400000	Housing Authority (County)	163,309	113,000	50,309	44.52%
1910700000	County Airports	3,547	2,380	1,167	49.03%
1920100000	Fair And National Date Fest	3,161	2,060	1,101	53.45%
1930100000	Edward Dean Museum	242	183	59	32.24%
2200100000	District Attorney	697,418	418,579	278,839	66.62%
2300100000	Riv Co Dep Of Child Supt Svcs	349,073	252,959	96,114	38.00%
2400100000	Public Defender	340,499	198,933	141,566	71.16%
2401300000	LOPD-Capital Defenders	2,778	1,412	1,366	96.74%
2500100000	Sheriff Administration	152,660	112,537	40,123	35.65%
2500200000	Sheriff Support	468,908	357,545	111,363	31.15%
2500300000	Sheriff Patrol	5,398,635	3,777,633	1,621,002	42.91%
2500400000	Sheriff Correction	2,222,944	1,451,387	771,557	53.16%
2500500000	Sheriff Court Services	440,364	290,198	150,166	51.75%
2500600000	CAC Security	68,369	53,851	14,518	26.96%
2500700000	Ben Clark Training Center	328,971	195,631	133,340	68.16%
2501000000	Sheriff Coroner	63,340	88,886	(25,546)	-28.74%
2501100000	Public Administration	3,874	2,568	1,306	50.86%
2505100000	Sheriff Cal-Id	7,796	4,909	2,887	58.81%
2600100000	Juvenile Hall	933,743	561,409	372,334	66.32%
2600200000	Probation	441,235	301,869	139,366	46.17%
2600700000	Administration & Support	129,296	77,734	51,562	66.33%
2700200000	Fire Protection	178,279	77,558	100,721	129.87%
2800100000	Agricultural Commissioner	26,644	22,778	3,866	16.97%
2900100000	Local Agency Formation Comm	1,769	1,207	562	46.56%
7400900000	GIS	5,018	3,889	1,129	29.03%
3100200000	TLMA Administrative Services	69,754	52,870	16,884	31.93%
3100300000	Consolidated Counter Services	7,111	5,396	1,715	31.78%
3110100000	Building & Safety	24,845	34,237	(9,392)	-27.43%
3120100000	Planning	37,097	25,386	11,711	46.13%
3130100000	Transportation	453,316	308,662	144,654	46.86%
3130200000	Surveyor	30,298	19,962	10,336	51.78%
3130300000	Crossing Guard	10,716	11,923	(1,207)	-10.12%
3130700000	Transportation Equipment	60,728	42,521	18,207	42.82%
3130800000	TLMA ALUC	350	177	173	97.74%
3140100000	Code Enforcement	105,667	102,117	3,550	3.48%
4100100000	MH-Public Guardian	85,248	41,939	43,309	103.27%
4100200000	Mental Health Treatment	545,360	342,086	203,274	59.42%
4100300000	Detention	43,011	20,684	22,327	107.94%
4100400000	MH Administration	89,605	54,192	35,413	65.35%
4100500000	Mental Health Substance Abuse	112,632	67,870	44,762	65.95%
4200100000	Public Health	672,136	436,021	236,115	54.15%

Workers' Compensation Rates
FY 2014-15

Attachment A

4200200000	California Childrens Services	94,636	80,881	13,755	17.01%
4200400000	Environmental Health	188,052	123,534	64,518	52.23%
4200600000	Animal Control Services	287,993	203,174	84,819	41.75%
4200700000	Public Health Ambulatory Care	99,594	-	99,594	100.00%
4300100000	Riv Co Regional Medical Ctr	2,303,378	1,333,098	970,280	72.78%
4300200000	Med Indigent Services Program	6,196	3,973	2,223	55.95%
4300300000	Detention Health Systems	172,377	100,503	71,874	71.51%
4500100000	Waste Management	462,059	289,381	172,678	59.67%
5100100000	Administration	3,909,364	2,312,786	1,596,578	69.03%
5200100000	Local Initiative Admin DCA	14,455	11,305	3,150	27.86%
5200200000	DCA-Local Initiative Program	29,328	18,358	10,970	59.76%
5200300000	DCA-Other Programs	1,601	3,216	(1,615)	-50.22%
5300100000	Office On Aging-Title III	135,265	79,776	55,489	69.56%
5400100000	Veterans Services	22,162	19,057	3,105	16.29%
6300100000	Cooperative Extension	805	516	289	56.01%
7200100000	EDA-Facilities Administration	861,283	595,417	265,866	44.65%
7300100000	Purchasing	7,062	7,598	(536)	-7.05%
7300200000	Central Mail	4,274	2,593	1,681	64.83%
7300300000	Printing Services	9,427	7,376	2,051	27.81%
7300400000	Supply Services	21,779	9,924	11,855	119.46%
7300500000	Fleet Services	122,482	82,277	40,205	48.87%
7400100000	Information Technology	119,239	66,175	53,064	80.19%
7400300000	RCIT 800 Mhz Radio Project	4,133	2,463	1,670	67.80%
7400500000	Business Systems Tech Architct	2,794	-	2,794	100.00%
7400600000	RCIT Communications Solutions	582	-	582	100.00%
7400900000	RCIT Geographical Info Systems	401	-	401	100.00%
915201	CSA 152 NPDES	17,686	14,362	3,324	23.14%
931104	Regnl Parks & Open-Space Dist	128,469	72,277	56,192	77.75%
935200	RCA Operations	4,766	2,934	1,832	62.44%
935300	Reserve Management	234	101	133	131.68%
938001	RCCFC - Agency	32,522	14,997	17,525	116.86%
943001	WRMD Operating	16,534	11,303	5,231	46.28%
946001	Salton Sea Authority	100	131	(31)	-23.66%
947200	Administration Division	310,335	181,193	129,142	71.27%
985101	IHSS Public Authority - Admin	7,637	3,007	4,630	153.97%
TOTAL:		25,988,824	16,769,997	9,218,827	54.97%

**Medical Malpractice Rates
FY 2014/2015**

Attachment B

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2014/2015	FY 2013/2014	% DIFF.
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 1,600	\$ 1,600	0%
46120	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ 4,400	\$ 4,400	0%
10000	4100200000	MENTAL HEALTH-TREATMENT	\$ 170,623	\$ 170,623	0%
10000	4200100000	PUBLIC HEALTH	\$ 189,987	\$ 189,987	0%
40050	4300100000	RIVERSIDE COUNTY REGIONAL MEDICAL CENTER	\$ 3,737,390	\$ 3,737,390	0%
Grand Total			\$ 4,104,000	\$ 4,104,000	0.00%

General Liability/Auto Liability Rates
FY 2014/2015

Attachment C

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2014/2015	FY 2013/2014	% DIFF.
10000	2800100000	AGRICULTURAL COMMISSIONER	\$ 17,795	\$ 12,872	18%
10000	4200600000	ANIMAL CONTROL SERVICES	\$ 253,748	\$ 232,641	9%
10000	1200100000	ASSESSOR	\$ 53,383	\$ 36,536	21%
10000	1200200000	ASSESSOR-COUNTY CLERK & RECORDER	\$ 53,194	\$ 45,041	18%
45100	1200300000	ASSESSOR-RECORDS MANAGEMENT & ARCHIVES	\$ 32,743	\$ 18,531	77%
33600	1200400000	ASSESSOR-ENTERPRISE SYSTEM-CREST	\$ 4,662	\$ 3,451	35%
10000	1300100000	AUDITOR CONTROLLER	\$ 17,480	\$ 9,531	27%
10000	1300200000	AUDITOR CONTROLLER-INTERNAL AUDIT	\$ 1,800	\$ 1,630	10%
10000	1300300000	AUDITOR CONTROLLER-PAYROLL	\$ 3,315	\$ 2,665	24%
10000	1000100000	BOARD OF SUPERVISORS	\$ 21,410	\$ 16,799	23%
10000	1000200000	BOS-ASSESSMENT APPEALS BOARD	\$ 1,683	\$ 1,076	56%
10000	4200200000	CA CHILDREN'S SERVICES	\$ 24,266	\$ 21,185	15%
10000	6300100000	COOPERATIVE EXTENSION	\$ 5,053	\$ 4,089	24%
10000	1500100000	COUNTY COUNSEL	\$ 60,028	\$ 37,128	53%
10000	1103900000	COURTS-FINANCIAL SERVICES	\$ 1,525	\$ 1,190	28%
51645	924001	COURTS-EXECUTIVE OFFICE	\$ 111,865	\$ 88,081	27%
10000	2300100000	DEPARTMENT OF CHILD SUPPORT SERVICES	\$ 89,786	\$ 65,741	26%
10000	2200100000	DISTRICT ATTORNEY	\$ 933,213	\$ 744,328	22%
10000	5100100000	DEPARTMENT OF PUBLIC SOCIAL SERVICES	\$ 3,364,899	\$ 2,975,431	10%
51475	938001	DPSS-CHILDREN & FAMILIES COMMISSION	\$ 5,976	\$ 4,543	17%
21050	5200100000	DCA-CAP-LOCAL INITIATIVE ADMINISTRATION	\$ 7,270	\$ 5,063	44%
21050	5200300000	DCA-CAP-OTHER PROGRAMS	\$ 1,814	\$ 1,539	18%
21050	5200200000	DCA-CAP-LOCAL INITIATIVE PROGRAM	\$ 4,739	\$ 12,201	-61%
21100	1900500000	EDA	\$ 324	\$ -	100%
21100	1900100000	EDA-ADMINISTRATION	\$ 12,554	\$ 30,782	-59%
22100	1910700000	EDA-AIRPORTS/AVIATION	\$ 80,191	\$ 69,161	16%
40400	912211	EDA-CSA 122-MESA VERDE	\$ 934	\$ 912	2%
24550	914301	EDA-CSA 143-RANCHO CA	\$ 1,866	\$ 1,915	-3%
24425	913401	EDA-CSA 134-TEMESCAL CANYON	\$ 1,118	\$ 1,127	-1%
23375	915201	EDA-CSA 36-IDYLLWILD LIGHTING	\$ 418	\$ 356	17%
23525	905102	EDA-CSA 51-DESERT CENTER	\$ 3,572	\$ 2,772	29%
40440	906203	EDA-CSA 62-RIPLEY	\$ 189	\$ 252	-25%
23850	908501	EDA-CSA 85-CABAZON	\$ 334	\$ 2,452	-86%
24325	912601	EDA-CSA 126-HIGHGROVE AREA	\$ 1,103	\$ 1,044	6%
24625	915202	EDA-CSA 152-ADMINISTRATION	\$ 1,806	\$ 1,941	-7%
24875	915201	EDA-CSA 152-PARKS & RECREATION	\$ 753	\$ 663	14%
33200	915201	EDA-CSA 152-PARKS & RECREATION	\$ 202	\$ 298	-32%
24625	915201	EDA-CSA 152-NPDES	\$ 3,101	\$ 4,845	-36%
21140	1908000000	EDA-COMMUNITY CENTERS	\$ 1,153	\$ 6,609	-83%
21100	1901000000	EDA-ECONOMIC DEVELOPMENT	\$ 5,277	\$ -	100%
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 4,389	\$ 6,178	-29%
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 70,237	\$ 57,418	22%
21200	1900700000	EDA-LIBRARY SERVICES	\$ 100,782	\$ 76,793	31%
22900	980501	EDA-PERRIS VALLEY CEMETERY	\$ 1,368	\$ 1,096	25%
32700	1900900000	EDA-SUCCESSOR AGENCY TO REDEVELOPMENT	\$ -	\$ 267	-100%
21550	1900300000	EDA-WORKFORCE DEVELOPMENT	\$ 57,812	\$ 29,390	40%
10000	4200400000	ENVIRONMENTAL HEALTH	\$ 83,447	\$ 68,192	14%
10000	1100100000	EXECUTIVE OFFICE	\$ 4,181	\$ 8,271	-66%
22050	1150100000	EXECUTIVE OFFICE-CFD/ASSESSMENT DIST	\$ 453	\$ 457	-1%
10000	1105000000	EXECUTIVE OFFICE-NPDES	\$ 231	\$ 191	21%
10000	7200100000	FACILITIES MANAGEMENT-ADMINISTRATION	\$ 123,395	\$ 109,407	11%
10000	7200600000	FACILITIES MANAGEMENT-ENERGY	\$ 718	\$ 424	69%
10000	7200200000	FACILITIES MANAGEMENT-HOUSEKEEPING	\$ 34,920	\$ 35,686	-2%
10000	7200300000	FACILITIES MANAGEMENT-MAINTENANCE	\$ 47,950	\$ 37,782	27%
10000	7200700000	FACILITIES MANAGEMENT-PARKING	\$ 6,701	\$ 5,686	18%
10000	7200500000	FACILITIES MANAGEMENT-PROJECT MGMT OFFICE	\$ 8,303	\$ 8,793	-6%
10000	7200400000	FACILITIES MANAGEMENT-REAL ESTATE	\$ 4,822	\$ 5,047	-4%
10000	2700200000	FIRE DEPARTMENT	\$ 637,214	\$ 663,880	-4%
15100	947200	FLOOD CONTROL DISTRICT	\$ 443,737	\$ 229,173	85%
51655	924001	GRAND JURY	\$ 3,952	\$ 3,377	17%
10000	4200700000	HEALTH CARE SYSTEM	\$ 142,720	\$ 57,674	145%
10000	1130100000	HUMAN RESOURCES	\$ 186,096	\$ 192,140	-5%
22000	1130300000	HUMAN RESOURCES-AIR QUALITY	\$ -	\$ 126,975	99%
46100	1132200000	HUMAN RESOURCES-EMP ASST SERVICES	\$ 15,222	\$ 18,777	-19%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 9,795	\$ 7,373	24%
45960	1131000000	HUMAN RESOURCES-LIABILITY INSURANCE	\$ 6,124	\$ 3,985	3%
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 346	\$ 282	23%
46120	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ 41,607	\$ 36,575	14%

General Liability/Auto Liability Rates
FY 2014/2015

Attachment C

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2014/2015	FY 2013/2014	% DIFF.
46020	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 198	\$ 160	24%
46040	1131300000	HUMAN RESOURCES-SAFETY/LOSS CONTROL	\$ 3,756	\$ 2,954	27%
47000	1131800000	HUMAN RESOURCES-TAP	\$ 6,566	\$ 5,521	19%
46100	1130800000	HUMAN RESOURCES-WORKERS COMPENSATION	\$ 7,240	\$ 5,825	24%
45500	7400100000	INFORMATION TECHNOLOGY	\$ 162,000	\$ 103,291	52%
33500	7400300000	INFORMATION TECHNOLOGY-COMM SOLUTIONS	\$ 20,500	\$ 16,749	22%
22570	7400900000	INFORMATION TECHNOLOGY-GIS	\$ 1,664	\$ 1,057	57%
10000	4100400000	MENTAL HEALTH-ADMINISTRATION	\$ 204,061	\$ 159,529	24%
10000	4100300000	MENTAL HEALTH-DETENTION	\$ 5,573	\$ 5,507	1%
10000	4100100000	MENTAL HEALTH-PUBLIC GUARDIAN	\$ 95,726	\$ 87,269	10%
10000	4100500000	MENTAL HEALTH-SUBSTANCE ABUSE	\$ 35,347	\$ 28,330	25%
10000	4100200000	MENTAL HEALTH-TREATMENT	\$ 535,566	\$ 403,497	33%
21450	5300100000	OFFICE ON AGING TITLE III	\$ 36,691	\$ 38,062	-5%
10000	2600700000	PROBATION-ADMINISTRATION	\$ 60,893	\$ 35,781	70%
10000	2600200000	PROBATION-FIELD SERVICES	\$ 140,769	\$ 108,682	29%
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	\$ 247,567	\$ 216,285	14%
10000	2400100000	PUBLIC DEFENDER	\$ 224,062	\$ 165,458	32%
10000	2401300000	PUBLIC DEFENDER-CAPITAL DEFENDERS OFFICE	\$ 2,574	\$ 3,737	-31%
10000	4200100000	PUBLIC HEALTH	\$ 381,732	\$ 389,632	-3%
10000	7300100000	PURCHASING	\$ 4,412	\$ 4,251	4%
45620	7300600000	PURCHASING-CENTRAL MAIL SERVICES	\$ 3,495	\$ 2,934	19%
45300	7300500000	PURCHASING-FLEET SERVICES	\$ 48,022	\$ 37,992	16%
45600	7300300000	PURCHASING-PRINTING SERVICES	\$ 5,310	\$ 4,295	24%
45700	7300400000	PURCHASING-SUPPLY SERVICES	\$ 8,981	\$ 7,881	14%
40050	4300100000	RIVERSIDE COUNTY REGIONAL MEDICAL CENTER	\$ 1,152,379	\$ 999,153	14%
10000	4300300000	RCRMC-DETENTION HEALTH SERVICES	\$ 53,980	\$ 45,166	20%
10000	4300200000	RCRMC-MED INDIGENT SERVICES PROGRAM	\$ 8,308	\$ 5,541	50%
25400	931104	REGIONAL PARK & OPEN SPACE DISTRICT	\$ 129,930	\$ 92,176	41%
10000	1700100000	REGISTRAR OF VOTERS	\$ 19,584	\$ 15,337	28%
10000	2500100000	SHERIFF-ADMINISTRATION	\$ 159,809	\$ 187,100	-16%
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER	\$ 65,098	\$ 98,179	-34%
10000	2500600000	SHERIFF-CAC SECURITY	\$ 655	\$ 569	15%
22250	2505100000	SHERIFF-CAL ID PROGRAM	\$ 8,967	\$ 6,367	41%
10000	2501000000	SHERIFF-CORONER	\$ 40,279	\$ 20,010	101%
10000	2500400000	SHERIFF-CORRECTIONS	\$ 2,286,394	\$ 1,483,987	54%
10000	2500500000	SHERIFF-COURT SERVICES	\$ 81,125	\$ 69,658	16%
10000	2500300000	SHERIFF-PATROL	\$ 9,399,640	\$ 7,085,407	33%
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	\$ 4,543	\$ 5,660	-20%
10000	2500200000	SHERIFF-SUPPORT	\$ 242,277	\$ 50,388	381%
20200	3100200000	TLMA-ADMINISTRATION	\$ 14,674	\$ 11,164	19%
20250	3110100000	TLMA-BUILDING & SAFETY	\$ 163,328	\$ 158,945	3%
10000	3140100000	TLMA-CODE ENFORCEMENT	\$ 398,431	\$ 256,680	53%
20200	3100300000	TLMA-CONSOLIDATED COUNTER SERVICES	\$ 3,249	\$ 1,416	82%
20200	3100500000	TLMA-EPD	\$ 1,423	\$ 1,192	19%
10000	3120100000	TLMA-PLANNING	\$ 82,432	\$ 170,532	-52%
20260	3130200000	TLMA-SURVEYOR	\$ 6,254	\$ 10,674	-41%
20008	3130700000	TLMA-TRANSPORTATION EQUIPMENT-ISF	\$ 12,948	\$ 9,361	24%
20000	3130100000	TLMA-TRANSPORTATION	\$ 2,665,424	\$ 2,401,765	10%
10000	1400100000	TREASURER/TAX COLLECTOR	\$ 39,622	\$ 41,215	-15%
10000	5400100000	VETERANS SERVICES	\$ 3,148	\$ 2,138	47%
40200	4500100000	WASTE MANAGEMENT	\$ 415,156	\$ 201,904	106%
Grand Total			\$ 26,924,825	\$ 21,524,073	25%

Property Insurance Rates
FY 2014/2015

Attachment D

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2014/2015	FY 2013/2014	% DIFF.
10000	2800100000	AGRICULTURAL COMMISSIONER	\$ 11,705	\$ 6,696	75%
10000	4200600000	ANIMAL CONTROL SERVICES	\$ 99,560	\$ 57,812	72%
10000	1200100000	ASSESSOR	\$ 53,372	\$ 30,966	72%
10000	1200200000	ASSESSOR-COUNTY CLERK & RECORDER	\$ 62,681	\$ 35,052	79%
45100	1200300000	ASSESSOR-RECORDS MANAGEMENT & ARCHIVES	\$ 9,055	\$ 14,220	-36%
33600	1200400000	ASSESSOR-ENTERPRISE SYSTEM-CREST	\$ 5,898	\$ 3,374	75%
10000	1300100000	AUDITOR CONTROLLER	\$ 13,345	\$ 7,634	75%
10000	1300200000	AUDITOR CONTROLLER-INTERNAL AUDIT	\$ 1,606	\$ 919	75%
10000	1300300000	AUDITOR CONTROLLER-PAYROLL	\$ 2,381	\$ 1,362	75%
10000	1000100000	BOARD OF SUPERVISORS	\$ 30,885	\$ 19,111	62%
10000	1000200000	BOS-ASSESSMENT APPEALS BOARD	\$ 1,591	\$ 910	75%
10000	4200200000	CA CHILDREN'S SERVICES	\$ 19,118	\$ 10,937	75%
10000	6300100000	COOPERATIVE EXTENSION	\$ 9,418	\$ 5,388	75%
10000	1500100000	COUNTY COUNSEL	\$ 23,175	\$ 14,330	62%
10000	1103900000	COURTS-FINANCIAL SERVICES	\$ 4,196	\$ 2,400	75%
51645	924001	COURTS-EXECUTIVE OFFICE	\$ 298,102	\$ 170,535	75%
10000	2300100000	DEPARTMENT OF CHILD SUPPORT SERVICES	\$ 111,944	\$ 64,040	75%
10000	2200100000	DISTRICT ATTORNEY	\$ 204,534	\$ 120,311	70%
10000	5100100000	DEPARTMENT OF PUBLIC SOCIAL SERVICES	\$ 873,490	\$ 526,828	66%
51475	938001	DPSS-CHILDREN & FAMILIES COMMISSION	\$ 6,708	\$ 3,837	75%
21050	5200100000	DCA-CAP-LOCAL INITIATIVE ADMINISTRATION	\$ 5,899	\$ 3,375	75%
21050	5200300000	DCA-CAP-OTHER PROGRAMS	\$ 1,202	\$ 688	75%
21050	5200200000	DCA-CAP-LOCAL INITIATIVE PROGRAM	\$ 3,924	\$ 2,245	75%
21100	1900100000	EDA-ADMINISTRATION	\$ 2,542	\$ 6,351	-60%
22100	1910700000	EDA-AIRPORTS/AVIATION	\$ 111,930	\$ 60,709	84%
23525	905102	EDA-CSA 51-DESERT CENTER	\$ 4,870	\$ 2,786	75%
23850	908501	EDA-CSA 85-CABAZON	\$ -	\$ 4,697	-100%
24325	912601	EDA-CSA 126-HIGHGROVE AREA	\$ 2,802	\$ 1,603	75%
24625	915201	EDA-CSA 152-NPDES	\$ 1,547	\$ 885	75%
21140	1908000000	EDA-COMMUNITY CENTERS	\$ 2,214	\$ 12,463	-82%
21100	1901000000	EDA-ECONOMIC DEVELOPMENT	\$ 1,508	\$ -	100%
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 10,129	\$ 8,832	15%
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 192,021	\$ 109,956	75%
21200	1900700000	EDA-LIBRARY SERVICES	\$ 272,852	\$ 154,591	76%
22900	980501	EDA-PERRIS VALLEY CEMETERY	\$ 2,214	\$ 1,267	75%
32700	1900900000	EDA-SUCCESSOR AGENCY TO REDEVELOPMENT	\$ -	\$ 557	-100%
21550	190 030 0000	EDA-WORKFORCE DEVELOPMENT	\$ 47,581	\$ 27,220	75%
10000	4200400000	ENVIRONMENTAL HEALTH	\$ 47,310	\$ 26,011	82%
10000	1100100000	EXECUTIVE OFFICE	\$ 13,639	\$ 7,803	75%
10000	7200100000	FACILITIES MANAGEMENT-ADMINISTRATION	\$ 23,936	\$ 12,788	87%
10000	7200600000	FACILITIES MANAGEMENT-ENERGY	\$ 127	\$ 123	3%
10000	7200200000	FACILITIES MANAGEMENT-HOUSEKEEPING	\$ 8,509	\$ 3,963	115%
10000	7200300000	FACILITIES MANAGEMENT-MAINTENANCE	\$ 46,306	\$ 27,780	67%
10000	7200700000	FACILITIES MANAGEMENT-PARKING	\$ 2,466	\$ 1,411	75%
10000	7200500000	FACILITIES MANAGEMENT-PROJECT MGMT OFFIC	\$ 2,005	\$ 3,585	-44%
10000	7200400000	FACILITIES MANAGEMENT-REAL ESTATE	\$ 2,959	\$ 4,924	-40%
10000	2700200000	FIRE DEPARTMENT	\$ 326,894	\$ 186,996	75%
15100	947200	FLOOD CONTROL DISTRICT	\$ 65,614	\$ 37,536	75%
51655	924001	GRAND JURY	\$ 4,087	\$ 2,338	75%
10000	4200700000	HEALTH CARE SYSTEM	\$ 91,952	\$ 55,933	64%
10000	1130100000	HUMAN RESOURCES	\$ 32,481	\$ 18,581	75%
22000	1130300000	HUMAN RESOURCES-AIR QUALITY	\$ 799	\$ 457	75%
46100	1132200000	HUMAN RESOURCES-EMP ASST SERVICES	\$ 2,806	\$ 1,605	75%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 12,473	\$ 7,135	75%
45960	1131000000	HUMAN RESOURCES-LIABILITY INSURANCE	\$ 4,796	\$ 2,737	75%
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 268	\$ 153	75%
46120	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ 7,261	\$ 4,154	75%
46020	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 178	\$ 102	75%
46040	1131300000	HUMAN RESOURCES-SAFETY/LOSS CONTROL	\$ 3,917	\$ 2,241	75%
47000	1131800000	HUMAN RESOURCES-TAP	\$ 8,253	\$ 4,721	75%
46100	1130800000	HUMAN RESOURCES-WORKERS COMPENSATION	\$ 6,173	\$ 3,531	75%
45500	7400100000	INFORMATION TECHNOLOGY	\$ 125,053	\$ 34,728	260%
33500	7400300000	INFORMATION TECHNOLOGY-COMM SOLUTIONS	\$ 36,136	\$ 20,672	75%
22570	7400900000	INFORMATION TECHNOLOGY-GIS	\$ 1,770	\$ 405	337%
10000	4100400000	MENTAL HEALTH-ADMINISTRATION	\$ 62,096	\$ 32,610	90%
10000	4100300000	MENTAL HEALTH-DETENTION	\$ -	\$ 1,284	-100%
10000	4100100000	MENTAL HEALTH-PUBLIC GUARDIAN	\$ 9,894	\$ 6,185	60%

Property Insurance Rates
FY 2014/2015

Attachment D

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2014/2015	FY 2013/2014	% DIFF.
10000	4100500000	MENTAL HEALTH-SUBSTANCE ABUSE	\$ 36,730	\$ 21,012	75%
10000	4100200000	MENTAL HEALTH-TREATMENT	\$ 325,513	\$ 146,401	122%
21450	5300100000	OFFICE ON AGING TITLE III	\$ 14,414	\$ 8,246	75%
10000	2600700000	PROBATION-ADMINISTRATION	\$ 24,364	\$ 13,655	78%
10000	2600200000	PROBATION-FIELD SERVICES	\$ 127,886	\$ 45,930	178%
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	\$ 170,019	\$ 119,332	42%
10000	2400100000	PUBLIC DEFENDER	\$ 53,468	\$ 32,299	66%
10000	2401300000	PUBLIC DEFENDER-CAPITAL DEFENDERS OFFICE	\$ 2,702	\$ 3,270	-17%
10000	4200100000	PUBLIC HEALTH	\$ 155,971	\$ 93,032	68%
10000	7300100000	PURCHASING	\$ 4,844	\$ 2,771	75%
45620	7300600000	PURCHASING-CENTRAL MAIL SERVICES	\$ 1,647	\$ 950	73%
45300	7300500000	PURCHASING-FLEET SERVICES	\$ 63,499	\$ 36,801	73%
45600	7300300000	PURCHASING-PRINTING SERVICES	\$ 8,675	\$ 4,963	75%
45700	7300400000	PURCHASING-SUPPLY SERVICES	\$ 18,654	\$ 9,457	97%
40050	4300100000	RIVERSIDE COUNTY REGIONAL MEDICAL CENTER	\$ 482,912	\$ 276,259	75%
10000	4300200000	RCRMC-MED INDIGENT SERVICES PROGRAM	\$ 6,181	\$ 3,536	75%
25400	931104	REGIONAL PARK & OPEN SPACE DISTRICT	\$ 207,846	\$ 101,025	106%
10000	1700100000	REGISTRAR OF VOTERS	\$ 29,236	\$ 16,725	75%
10000	2500100000	SHERIFF-ADMINISTRATION	\$ 16,096	\$ 7,592	112%
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER	\$ 90,704	\$ 52,092	74%
10000	2500600000	SHERIFF-CAC SECURITY	\$ 817	\$ 558	46%
22250	2505100000	SHERIFF-CAL ID PROGRAM	\$ 11,365	\$ 4,995	128%
10000	2501000000	SHERIFF-CORONER	\$ 31,221	\$ 14,772	111%
10000	2500400000	SHERIFF-CORRECTIONS	\$ 644,988	\$ 375,175	72%
10000	2500500000	SHERIFF-COURT SERVICES	\$ 20,274	\$ 13,159	54%
10000	2500300000	SHERIFF-PATROL	\$ 330,056	\$ 202,820	63%
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	\$ 5,194	\$ 6,870	-24%
10000	2500200000	SHERIFF-SUPPORT	\$ 39,969	\$ 23,852	68%
20200	3100200000	TLMA-ADMINISTRATION	\$ 9,928	\$ 5,679	75%
20250	3110100000	TLMA-BUILDING & SAFETY	\$ 5,339	\$ 4,238	26%
10000	3140100000	TLMA-CODE ENFORCEMENT	\$ 12,846	\$ 7,748	66%
20200	3100300000	TLMA-CONSOLIDATED COUNTER SERVICES	\$ 2,508	\$ 569	341%
20200	3100500000	TLMA-EPD	\$ 308	\$ 176	75%
10000	3120100000	TLMA-PLANNING	\$ 4,835	\$ 3,563	36%
20260	3130200000	TLMA-SURVEYOR	\$ 2,550	\$ 1,469	74%
20008	3130700000	TLMA-TRANSPORTATION EQUIPMENT-ISF	\$ 16,255	\$ 9,299	75%
20000	3130100000	TLMA-TRANSPORTATION	\$ 82,379	\$ 47,127	75%
10000	1400100000	TREASURER/TAX COLLECTOR	\$ 17,133	\$ 9,451	81%
10000	7200300602	US BKRT/DISTRICT COURT	\$ 100,379	\$ 57,424	75%
51470	937001	VAN HORN REGIONAL TREATMENT CENTER-JPA	\$ 15,544	\$ 8,892	75%
10000	5400100000	VETERANS SERVICES	\$ 3,905	\$ 2,050	90%
40200	4500100000	WASTE MANAGEMENT	\$ 41,667	\$ 23,836	75%
Grand Total			\$ 6,696,978	\$ 3,826,449	74.81%

Unemployment Rates
FY 2014-15

Attachment E

FUND ID	DEPT ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2014/15 % OF ADJUSTED GROSS SALARY	FY 2013/14 % OF ADJUSTED GROSS SALARY	Adjusted Gross Salary	FY 2014/15 ESTIMATED COST	% DIFF
10000	1000100000	Board/Clerk of the Board	0.180%	0.185%	4,619,001	8,314	-2.7%
10000	1100100000	Executive Office	0.181%	0.184%	2,579,810	4,669	-1.6%
10000	1130100000	Human Resources	0.306%	0.219%	19,386,560	59,323	39.7%
47000	1131800000	TAP	1.036%	1.007%	34,819,342	360,728	2.9%
22050	1150100000	Community Facility Districts (CFD)	0.183%	0.195%	339,998	622	-6.2%
10000	1200100000	Assessor-Clerk-Recorder	0.248%	0.179%	21,583,542	53,527	38.5%
	1200200000						
	1200300000						
10000	1300100000	Auditor-Controller	0.215%	0.203%	5,610,865	12,063	5.9%
10000	1400100000	Treasurer-Tax Collector	0.222%	0.196%	5,445,171	12,088	13.3%
10000	1500100000	County Counsel	0.190%	0.186%	6,383,651	12,129	2.2%
10000	1700100000	Registrar of Voters	0.197%	0.218%	1,625,891	3,203	-9.6%
10000	various	Economic Development Agency	0.205%	0.246%	18,503,327	37,932	-16.7%
21100							
10000	2200100000	District Attorney	0.151%	0.137%	60,362,278	91,147	10.2%
10000	2300100000	Child Support Services (DCSS)	0.162%	0.170%	17,878,397	28,963	-4.7%
10000	2400100000	Public Defender	0.219%	0.234%	20,675,595	45,280	-6.4%
10000	2500100000	Sheriff/Coroner	0.151%	0.132%	296,318,093	447,440	14.4%
10000	2600200000	Probation	0.159%	0.197%	45,824,037	72,860	-19.3%
10000	2700200000	Fire	0.194%	0.208%	12,898,973	25,024	-6.7%
10000	2800100000	Agricultural Commissioner	0.191%	0.199%	2,872,101	5,486	-4.0%
51215	2900100000	LAFCO	0.183%	0.195%	384,993	705	-6.2%
20200	3100200000	TLMA	0.207%	0.231%	36,533,223	75,624	-10.4%
10000	4100400000	Mental Health	0.154%	0.181%	66,903,255	103,031	-14.9%
10000	4200100000	Public Health	0.208%	0.252%	28,268,953	58,799	-17.5%
10000	4200200000	California Children's Services	0.208%	0.252%	8,303,873	17,272	-17.5%
10000	4200400000	Environmental Health	0.208%	0.252%	12,839,227	26,706	-17.5%
10000	4200600000	Animal Services	0.208%	0.252%	7,867,364	16,364	-17.5%
10000	4200700000	Public Health Ambulatory Care	0.208%	0.252%	13,670,044	28,434	-17.5%
40050	4300100000	Regional Medical Center (RCRMC)	0.151%	0.122%	171,290,226	258,648	23.8%
40200	4500100000	Waste Management	0.232%	0.262%	8,097,696	18,787	-11.5%
10000	5100100000	Public Social Services (DPSS)	0.187%	0.202%	169,465,846	316,901	-7.4%
21050	5200100000	Community Action Agency	0.187%	0.200%	1,640,401	3,068	-6.5%
21450	5300100000	Office on Aging	0.341%	0.339%	3,450,292	11,765	0.6%
10000	5400100000	Veteran Services	0.183%	0.195%	526,741	964	-6.2%
10000	6300100000	Cooperative Extension	0.183%	0.195%	200,639	367	-6.2%
10000	7200100000	Facilities Management	0.314%	0.215%	20,392,790	64,033	46.0%
10000	7300100000	Purchasing/Fleet	0.178%	0.192%	5,399,405	9,611	-7.3%
45500	7400100000	Information Technology	0.173%	0.179%	20,370,784	35,241	-3.4%
24625	915201	County Service Areas (CSA)	0.181%	0.190%	2,348,588	4,251	-4.7%
25400	931104	Parks	0.331%	0.287%	5,594,438	18,518	15.3%
	935200	RCA Operations	0.183%	0.195%	1,146,880	2,099	-6.2%
25800	938001	Children and Families First	0.191%	0.193%	1,467,935	2,804	-1.0%
40250	943001	Waste Management	0.181%	0.189%	2,541,461	4,600	-4.2%
15100	947200	Flood Control	0.172%	0.170%	15,371,542	26,439	1.2%
22800	985101	Public Authority	0.183%	0.192%	1,214,981	2,223	-4.7%
Grand Total			0.202%	0.202%	1,183,018,209	2,388,053	-0.1%