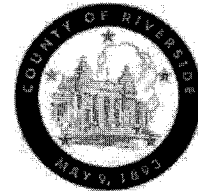


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM
3.46
(ID # 3312)**

MEETING DATE:

Tuesday, February 7, 2017

FROM : HUMAN RESOURCES:

SUBJECT: HUMAN RESOURCES: Human Resources Internal Service Fund Rates for Fiscal Year 2017/2018, All District. [\$117,944,904 - Departmental Budgets 100%]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the Assistant County Executive Officer/Human Resources Director's recommendation for fiscal year 2017/18 Internal Service Fund rates for Workers' Compensation, Medical Malpractice, General/Auto Liability, Property Insurance, Unemployment Insurance, and Short-Term Disability as attached.
2. Approve a waiver of Board Policy B-28 for the use of unrestricted net assets to offset operating costs for the Unemployment Insurance Internal Service Fund in the amount of \$464,290.

ACTION: Policy

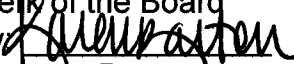

Michael Stock, Assistant CEO/Director of Human Resources

1/20/2017

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Tavaglione, seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington and Ashley
Nays: None
Absent: None
Date: February 7, 2017
xc: HR

Kecia Harper-Ihem
Clerk of the Board
By 
Deputy

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

BACKGROUND:

Summary

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$117,944,904	\$117,944,904	\$ 0
NET COUNTY COST	\$ 0	\$0	\$0	\$ 0
SOURCE OF FUNDS: Departmental Budgets 100%			Budget Adjustment:	No
			For Fiscal Year:	17/18

C.E.O. RECOMMENDATION: Approve

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 and/or 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, Short-Term Disability, and Unemployment Insurance.

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 continuation of the interest rate assumption of 2% for the General/Auto Liability and Medical Malpractice ISFs and 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.

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

Beginning in FY 2011/12 and continuing in FY 2012/13, as a result of the financial crisis, the County elected to fund the ISFs at a 55% confidence level. In 2013/14, Medical Malpractice was returned to a 70% confidence level. In FY 2014/15, Medical Malpractice continued at a 70% confidence level, but the increase was offset by the use of unrestricted net assets. For FY 2015/16, the same confidence levels were maintained. In FY 2016/17, the Workers' Compensation and General/Auto Liability ISFs were funded at the 60% confidence level. For FY 2017/18, we recommend funding both the Workers' Compensation ISF and the General/Auto Liability ISF at the 60% confidence level with a gradual return to the 70% confidence level. The Medical Malpractice ISF will continue to be funded at the 70% confidence level.

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

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

	Total Charge FY 2015/16	Total Charge FY 2016/17	Recommended Total Charge FY 2017/18	% Difference to Department Rates
Workers' Compensation	\$30,994,000	\$37,322,822*	\$37,824,822*	1%
Medical Malpractice	\$6,571,000	\$6,704,000	\$9,272,000	38%
General Liability/ Auto Liability	\$33,934,082	\$47,159,763	\$53,918,063	14%
Property Insurance	\$8,366,345	\$9,480,693	\$7,760,144	(18%)
Unemployment Insurance	0.202%	0.202%	0.202%	No Change
Short-Term Disability	1.28% (Class 1) 1.38% (Class 2)	1.12% (Class 1) 1.21% (Class 2)	1.11% (Class 1) 1.20% (Class 2)	(0.9%) (0.8%)

* The rate charge for Workers' Compensation was reduced during the FY 2016/17 budget hearings by \$2.4 million. That reduction was continued into FY 2017/18.

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. Total claims up to the cap amount are used to determine the percentage of experience each of the departments are charged with. This is multiplied by the total amount to be collected based on the confidence rate. For FY 2017/18, Bickmore Risk Services (Bickmore), the County's actuary, calculated the required program funding to be \$37.825 million (after reduction of \$2.4 million) at the 60% confidence level. Charges by department can be found in Attachment A.

According to the latest data available from 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 the iVos claims management system.

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

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

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 Riverside University Health System, Department of Public Health, Behavioral Health Department, Correctional Health Department, and Human Resources Department (Exclusive Care and Occupational Health). 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.

For FY 2017/18, Bickmore calculated the required program funding of \$9.272 million at a 70% confidence level. Bickmore and CSAC-EIA recommend that we do not fund below the 70% confidence level. Charges by department can be found in Attachment B.

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-funded for the first \$1 million for each occurrence (for claims through June 2014) with excess insurance arranged through CSAC-EIA. For claims after July 1, 2014 through June 30, 2016 the program is self-insured for the first \$2 million for each occurrence. For claims after July 1, 2016 the program is self-funded for the first \$3.5 million for each occurrence with a \$2 million corridor. All program costs are allocated to County departments based 80% on claims history of each department and 20% on department exposure data. For cost distribution to departments, losses are capped at \$1,000,000 per claim and departments are held responsible up to the cap amount for each claim. Total claims up to the cap amount are used to determine the percentage of experience each of the departments are charged with. This is multiplied by the total amount to be collected based on the confidence rate.

For FY 2017/18, Bickmore calculated the required program funding to be \$53.918 million at the 60% confidence level. Charges by department can be found in Attachment C. The increase is due in part to increased claim costs, increased cost of excess insurance, and a lack of fund surplus. Human Resources, Bickmore, and CSAC-EIA all recommend funding at the 70% confidence level, however recognizing the fiscal difficulty of returning to that level, at this time we recommend funding at the 60% confidence level. Maintaining this fund at a 55% confidence level for five years put a drain on reserves as the rate was insufficient to pay claims in the current year. The General Fund is always at risk of having to make the claims payments when the fund does not have sufficient reserves.

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

It should be noted that charges for airports, aircraft, cyber liability, and watercraft insurance are added to and included in the General/Auto Liability program departmental allocations. These charges are allocated only to specific departments.

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 and Travel Accident.

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 current values of County-owned property have decreased by approximately 6.6% to \$3.316 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 fund 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. The past few years, increases in replacement value of County-owned property contributed (among other factors like EIA pool results and general market fluctuations) to large increases in the property insurance bill, outstripping the estimates received for those years. This occurs because premium estimates can vary greatly from actual premium cost and actual premium costs are not available at the time rates are developed. The combination of the variances from fiscal years 2012/13 through 2014/15 created a substantial deficit in the fund. In fiscal years 2015/16 and 2016/17 the department allocations were increased to bring the fund into balance. The deficit should be repaid by the end of the current fiscal year, resulting in a drop in the funding needed from departments in FY 2017/18. The recommended FY 2017/18 charge to departments is \$7.760 million. Charges by department can be found in Attachment D.

We expect CSAC-EIA to provide updated rates no later than March 2017. 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 the 2017/18 fiscal year.

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

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

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 the last 48 months ranged from \$631 thousand to \$1.1 million, with the most recent two quarters showing a slight uptick in charges compared to the year before.

Based on the County's unemployment experience, Aon Hewitt (Aon), the County's actuary for unemployment and short-term disability insurance, recommends increasing the rate from 0.202% to 0.284% for FY 2017/18. However, the County has built up excess funds above the required \$1.3 million reserve due to better than projected experience. As such, Aon recommends the average UI rate remain unchanged at 0.202% for FY 2017/18. Actual UI rates will range from 0.137% to 1.518% of total pay, depending on the departments' claim experience. Estimated total charges will be \$3.110 million. Charges by department can be found in Attachment E.

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 7,540 eligible members of Laborers' International Union of North America (LIUNA), 5,209 eligible members of Service Employees International Union (SEIU), and 727 eligible members of Riverside Sheriff's Association Public Safety Unit (PSU) as of September 2016. The amount of eligible members fluctuates throughout the year.

The STD rate for employees covered by Class 1 (PSU) is set at 1.11% 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 1.20% 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 for FY 2017/18 will be \$6.06 million.

The rate for both classes has been lowered for FY 2017/18. Aon's recommended rates reflect the expected cost of the plan and includes a 5% reserve accumulation component for FY 2017/18.

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

Conclusion

The Human Resources Department 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. Where the ISF expenses are primarily claims driven, we believe that the FY 2017/18 budget target should be based on actuarial analysis and returning to a 70% confidence level. We will continue to seek efficiencies that produce savings in administrative expenses as well as loss prevention and mitigation.

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 flat. For Unemployment Insurance the rate was held flat. For Short-Term Disability and Property Insurance the rate decreased. The overall Workers' Compensation rate only increased slightly. However, for General/Auto Liability and Medical Malpractice, rate increases were necessary to ensure payment of claims projections.

Contract History and Price Reasonableness

Comparisons with prior year rates are presented in the attachments.

ATTACHMENTS:

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

Workers' Compensation Rates
FY 2017-18

Attachment A

Fund	Dept ID	Department Name	CHARGE			
			2017-18 CHARGE	2016-17 CHARGE	CHARGE CHANGE	CHANGE (%)
10000	1000100000	BOARD OF SUPERVISORS	\$ 42,947	\$ 46,450	\$ (3,503)	-7.5%
10000	1000200000	ASSESSMENT APPEALS BRD	\$ 2,500	\$ 7,849	\$ (5,349)	-68.1%
10000	1100100000	EXECUTIVE OFFICE	\$ 41,376	\$ 26,203	\$ 15,173	57.9%
10000	1104400000	GRAND JURY	\$ 163	\$ 107	\$ 56	52.8%
10000	1130100000	HUMAN RESOURCES	\$ 138,088	\$ 135,964	\$ 2,124	1.6%
22000	1130300000	HUMAN RESOURCES-AIR QUALITY DIV.	\$ 813	\$ 878	\$ (65)	-7.4%
45960	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 564	\$ 570	\$ (6)	-1.1%
46100	1130800000	HUMAN RESOURCES-WORKERS COMP	\$ 26,532	\$ 44,313	\$ (17,781)	-40.1%
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 768	\$ 780	\$ (12)	-1.5%
45960	1131000000	HUMAN RESOURCES-LIABILITY INS	\$ 32,863	\$ 35,048	\$ (2,184)	-6.2%
46040	1131300000	HUMAN RESOURCES-SAFETY LOSS CONTROL	\$ 7,068	\$ 18,969	\$ (11,901)	-62.7%
47000	1131800000	HUMAN RESOURCES-TAP	\$ 518,512	\$ 591,616	\$ (73,104)	-12.4%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE EPO	\$ 39,691	\$ 46,481	\$ (6,790)	-14.6%
46100	1132200000	HUMAN RESOURCES-EMPLOYEE ASST. PROG.	\$ 3,384	\$ 4,540	\$ (1,155)	-25.5%
46120	1132900000	HUMAN RESOURCES-OCC HEALTH & WELLNESS	\$ 35,342	\$ 9,263	\$ 26,079	281.5%
46120	1133000000	HUMAN RESOURCES-WELLNESS	\$ 292	\$ 159	\$ 134	84.2%
22050	1150100000	CFD ASSESSMENT DISTRICT ADMIN	\$ 2,035	\$ 1,852	\$ 184	9.9%
10000	1200100000	ASSESSOR	\$ 92,009	\$ 95,305	\$ (3,296)	-3.5%
10000	1200200000	ASSESSOR-COUNTY CLERK/RECORDER	\$ 191,644	\$ 209,890	\$ (18,246)	-8.7%
45100	1200300000	ASSESSOR-RECORDS MGMT & ARCHIVES PROG	\$ 14,128	\$ 9,929	\$ 4,199	42.3%
33600	1200400000	CREST	\$ 6,056	\$ 5,417	\$ 638	11.8%
10000	1300100000	AUDITOR-CONTROLLER	\$ 58,375	\$ 56,864	\$ 1,511	2.7%
10000	1400100000	TREAS./TAX COLLECTOR	\$ 91,716	\$ 87,056	\$ 4,661	5.4%
10000	1500100000	COUNTY COUNSEL	\$ 115,371	\$ 111,586	\$ 3,784	3.4%
10000	1700100000	REGISTRAR OF VOTERS	\$ 87,037	\$ 38,870	\$ 48,167	123.9%
21100	1900100000	EDA-ADMN	\$ 70,515	\$ 82,876	\$ (12,360)	-14.9%
21350	1900200000	EDA-COMMUNITY DEVELOPMENT	\$ 1,545	\$ 805	\$ 740	91.9%
21550	1900300000	EDA-WORKFORCE DEVELOPMENT	\$ 95,597	\$ 205,696	\$ (110,100)	-53.5%
40600	1900400000	EDA-HOUSING AUTHORITY	\$ 221,648	\$ 246,991	\$ (25,344)	-10.3%
21200	1900700000	EDA/COUNTY FREE LIBRARY	\$ 1,404	\$ 1,311	\$ 93	7.1%
22100	1910700000	EDA-AVIATION	\$ 3,102	\$ 3,749	\$ (648)	-17.3%
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 20,916	\$ 23,213	\$ (2,296)	-9.9%
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 576	\$ 383	\$ 193	50.4%
10000	2000100000	EMERGENCY MANAGEMENT	\$ 2,619	\$ -	\$ 2,619	100.0%
10000	2200100000	DISTRICT ATTORNEY	\$ 1,569,731	\$ 1,341,877	\$ 227,854	17.0%
10000	2300100000	DCSS (DEPT CHILDRENS SOCIAL SERVICES)	\$ 539,023	\$ 651,938	\$ (112,915)	-17.3%
10000	2400100000	PUBLIC DEFENDER	\$ 529,216	\$ 579,247	\$ (50,031)	-8.6%
10000	2500100000	SHERIFF-ADMINISTRATION	\$ 111,969	\$ 127,726	\$ (15,757)	-12.3%
10000	2500200000	SHERIFF-SUPPORT SERVICES	\$ 530,156	\$ 634,116	\$ (103,960)	-16.4%
10000	2500300000	SHERIFF-PATROL	\$ 8,117,356	\$ 7,859,856	\$ 257,500	3.3%
10000	2500400000	SHERIFF-CORRECTIONS	\$ 3,495,113	\$ 3,035,391	\$ 459,722	15.1%
10000	2500500000	SHERIFF-COURT SVCS	\$ 796,198	\$ 813,461	\$ (17,263)	-2.1%
10000	2500600000	SHERIFF-CAC SECURITY	\$ 68,983	\$ 81,902	\$ (12,919)	-15.8%
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER	\$ 569,382	\$ 593,938	\$ (24,555)	-4.1%
10000	2501000000	SHERIFF-CORONER	\$ 92,641	\$ 94,591	\$ (1,951)	-2.1%
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	\$ 4,766	\$ 4,831	\$ (65)	-1.3%
22250	2505100000	SHERIFF-CAL ID PROGRAM	\$ 17,969	\$ 11,159	\$ 6,810	61.0%
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	\$ 642,146	\$ 1,274,379	\$ (632,234)	-49.6%
10000	2600200000	PROBATION	\$ 1,383,137	\$ 659,927	\$ 723,210	109.6%
10000	2600700000	PROBATION-ADMINISTRATION	\$ 116,336	\$ 114,092	\$ 2,243	2.0%
10000	2700200000	FIRE-FORESTRY PROTECTION	\$ 325,225	\$ 289,141	\$ 36,085	12.5%
10000	2800100000	AGRICULTURAL COMMISSIONER	\$ 24,679	\$ 37,097	\$ (12,417)	-33.5%
51215	2900100000	LAFCO	\$ 6,433	\$ 3,182	\$ 3,252	102.2%
20200	3100200000	TLMA-ADMN.	\$ 67,319	\$ 89,573	\$ (22,254)	-24.8%
20200	3100300000	TLMA-COUNTER SERVICES	\$ 6,098	\$ 6,237	\$ (139)	-2.2%
20250	3110100000	TLMA-BUILDING & SAFETY	\$ 58,162	\$ 62,165	\$ (4,003)	-6.4%
10000	3120100000	TLMA-PLANNING	\$ 54,367	\$ 54,486	\$ (119)	-0.2%
20000	3130100000	TLMA-TRANSPORTATION	\$ 410,098	\$ 608,165	\$ (198,067)	-32.6%
20260	3130200000	TLMA-SURVEYOR	\$ 18,047	\$ 16,276	\$ 1,771	10.9%
20000	3130300000	TLMA-CROSSING GUARD	\$ 1,032	\$ 13,113	\$ (12,081)	-92.1%
20008	3130700000	TLMA-TRANSP. EQUIP GARAGE-ISF	\$ 64,171	\$ 71,624	\$ (7,452)	-10.4%
22650	3130800000	TLMA-ALUC	\$ 927	\$ 758	\$ 169	22.3%
10000	3140100000	TLMA-CODE ENF	\$ 94,122	\$ 122,114	\$ (27,992)	-22.9%
10000	4100100000	MH-PUBLIC GUARDIAN	\$ 130,048	\$ 109,699	\$ 20,349	18.6%
10000	4100200000	MH TREATMENT	\$ 868,419	\$ 874,434	\$ (6,014)	-0.7%
10000	4100300000	MH DETENTION	\$ 86,706	\$ 68,282	\$ 18,424	27.0%
10000	4100400000	MH ADMINISTRATION	\$ 149,851	\$ 135,088	\$ 14,762	10.9%

Workers' Compensation Rates
FY 2017-18

Attachment A

10000	4100500000	MH SUBSTANCE ABUSE	\$ 162,051	\$ 190,884	\$ (28,833)	-15.1%
10000	4200100000	PUBLIC HEALTH	\$ 791,408	\$ 778,056	\$ 13,351	1.7%
10000	4200200000	CA CHILDREN SERVICES	\$ 112,434	\$ 107,750	\$ 4,684	4.3%
10000	4200400000	ENVIRONMENT HEALTH	\$ 104,455	\$ 112,943	\$ (8,487)	-7.5%
10000	4200600000	ANIMAL CONTROL SERVICES	\$ 336,604	\$ 457,310	\$ (120,706)	-26.4%
10000	4200700000	PUBLIC HEALTH AMBULATORY CARE	\$ 260,387	\$ 253,743	\$ 6,644	2.6%
40050	4300100000	RIVERSIDE UNIVERSITY HEALTH SYSTEM	\$ 3,925,592	\$ 3,895,784	\$ 29,808	0.8%
10000	4300200000	RUHS MED INDIGENT SVC PROGRAM	\$ 8,874	\$ 8,957	\$ (84)	-0.9%
10000	4300300000	RUHS CORRECTIONAL HEALTH SERVICES	\$ 262,332	\$ 212,235	\$ 50,096	23.6%
40200	4500100000	WASTE RESOURCES	\$ 728,066	\$ 704,029	\$ 24,037	3.4%
10000	5100100000	DPSS	\$ 5,387,704	\$ 5,242,220	\$ 145,484	2.8%
21050	5200100000	DCA-ADMINISTRATION	\$ 38,754	\$ 38,627	\$ 126	0.3%
21050	5200200000	DCA-LOCAL INITIATIVE PROGRAM	\$ 44,902	\$ 45,758	\$ (856)	-1.9%
21050	5200300000	DCA-OTHER PROGRAMS	\$ 2,048	\$ 2,124	\$ (76)	-3.6%
21450	5300100000	OFFICE ON AGING TITLE III	\$ 160,545	\$ 168,526	\$ (7,981)	-4.7%
10000	5400100000	VETERANS SERVICES	\$ 16,213	\$ 17,115	\$ (902)	-5.3%
10000	6300100000	COOP EXTENSION	\$ 1,165	\$ 1,129	\$ 36	3.2%
10000	7200100000	FACILITIES MGMT DEPT.	\$ 1,160,576	\$ 1,184,529	\$ (23,953)	-2.0%
10000	7300100000	PURCHASING	\$ 12,138	\$ 24,219	\$ (12,081)	-49.9%
45600	7300300000	PURCHASING-PRINTING SERVICES	\$ 7,449	\$ 9,122	\$ (1,673)	-18.3%
45700	7300400000	PURCHASING-SUPPLY SERVICES	\$ 21,638	\$ 32,060	\$ (10,422)	-32.5%
45300	7300500000	PURCHASING-FLEET SERVICES-ISF	\$ 100,394	\$ 128,783	\$ (28,390)	-22.0%
45620	7300600000	PURCHASING-CENTRAL MAILING	\$ 46,423	\$ 6,094	\$ 40,329	661.8%
45500	7400100000	RCIT	\$ 333,446	\$ 290,841	\$ 42,606	14.6%
45520	7400600000	RCIT COMMUNICATION SOLUTIONS	\$ 11,269	\$ 9,548	\$ 1,721	18.0%
22570	7400900000	RCIT GEOGRAPHICAL INFO SYSTEM	\$ 5,025	\$ 5,972	\$ (947)	-15.9%
24625	915201	CSA 152 NPDES	\$ 30,594	\$ 20,317	\$ 10,277	50.6%
25400	931250	REG PARKS & OPEN SPC DISTRICT	\$ 273,402	\$ 233,270	\$ 40,132	17.2%
51630	935200	RCA OPERATIONS	\$ 6,315	\$ 6,437	\$ (122)	-1.9%
51630	935300	RESERVE MANAGEMENT	\$ 683	\$ 561	\$ 122	21.7%
25800	938001	CHILDREN & FAMILIES 1ST COMM	\$ 34,231	\$ 59,817	\$ (25,586)	-42.8%
10000	946001	SALTON SEA AUTHORITY	\$ 325	\$ 281	\$ 44	15.8%
15100	947200	FLOOD CONTROL DIST.	\$ 507,493	\$ 475,560	\$ 31,933	6.7%
22800	985101	PUBLIC AUTHORITY ADMINISTRATION	\$ 12,863	\$ 7,375	\$ 5,488	74.4%
		TOTAL:	\$ 37,824,821	\$ 37,322,822	\$ 501,999	1.3%

Medical Malpractice Insurance
 FY 2017/2018

Attachment B

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2017/2018	FY 2016/2017	% DIFF.
10000	4200700000	AMBULATORY CARE	\$ 51,432	\$ 9,464	82%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 3,406	\$ 2,393	42%
46120	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ 9,075	\$ 6,234	46%
10000	4100400000	BEHAVIORAL HEALTH	\$ 240,742	\$ 171,351	40%
10000	4200100000	PUBLIC HEALTH	\$ 293,559	\$ 204,812	43%
40050	4300188400	RIVERSIDE UNIVERSITY HEALTH SYSTEM	\$ 8,673,786	\$ 6,309,746	37%
Grand Total			\$ 9,272,000	\$ 6,704,000	38.31%

General Liability/Auto Liability
FY 2017/2018

Attachment C

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2017/2018	FY 2016/2017	% DIFF.
10000	1000100000	BOARD OF SUPERVISORS	\$ 40,780	\$ 34,916	17%
10000	1000200000	BOS-ASSESSMENT APPEALS BOARD	\$ 3,706	\$ 3,368	10%
10000	1100100000	EXECUTIVE OFFICE	\$ 15,637	\$ 13,433	16%
10000	1103900000	COURTS-FINANCIAL SERVICES	\$ 2,622	\$ 2,321	13%
10000	1103900000	COURTS-EXECUTIVE OFFICE	\$ 186,277	\$ 164,887	13%
10000	1104400000	GRAND JURY	\$ 8,103	\$ 6,924	17%
10000	1105000000	EXECUTIVE OFFICE-NPDES	\$ 255	\$ 206	24%
10000	1130100000	HUMAN RESOURCES	\$ 199,814	\$ 128,056	56%
46020	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 372	\$ 328	13%
46100	1130800000	HUMAN RESOURCES-WORKERS COMPENSATION	\$ 14,701	\$ 12,310	19%
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 625	\$ 554	13%
45960	1131000000	HUMAN RESOURCES-LIABILITY INSURANCE	\$ 11,786	\$ 12,205	-3%
46040	1131300000	HUMAN RESOURCES-SAFETY/LOSS CONTROL	\$ 6,232	\$ 7,525	-17%
47000	1131800000	HUMAN RESOURCES-TAP	\$ 12,637	\$ 8,823	43%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 16,579	\$ 16,120	3%
46100	1132200000	HUMAN RESOURCES-EMP ASST SERVICES	\$ 20,282	\$ 19,230	5%
46120	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ 7,450	\$ 8,357	-11%
46120	1133000000	HUMAN RESOURCES-HEALTH & WELLBEING	\$ 605	\$ 536	13%
22050	1150100000	EXECUTIVE OFFICE-CFD/ASSESSMENT DIST ADMIN	\$ 847	\$ 764	11%
10000	1200100000	ASSESSOR	\$ 89,860	\$ 78,734	14%
10000	1200200000	ASSESSOR-COUNTY CLERK & RECORDER	\$ 78,190	\$ 85,718	-9%
45100	1200300000	ASSESSOR-RECORDS MANAGEMENT & ARCHIVES	\$ 47,078	\$ 44,732	5%
33600	1200400000	ASSESSOR-ENTERPRISE SYSTEM-CREST	\$ 9,415	\$ 8,189	15%
10000	1300100000	AUDITOR CONTROLLER	\$ 226,603	\$ 60,600	274%
10000	1300200000	AUDITOR CONTROLLER-INTERNAL AUDIT	\$ 3,459	\$ 3,075	12%
10000	1300300000	AUDITOR CONTROLLER-PAYROLL	\$ 7,101	\$ 6,327	12%
10000	1400100000	TREASURER/TAX COLLECTOR	\$ 41,364	\$ 35,333	17%
10000	1500100000	COUNTY COUNSEL	\$ 226,970	\$ 112,355	102%
10000	1700100000	REGISTRAR OF VOTERS	\$ 33,213	\$ 28,560	16%
21100	1900100000	EDA-ADMINISTRATION	\$ 22,822	\$ 19,933	14%
21350	1900200000	EDA-COMMUNITY DEVELOPMENT-HUD GRANTS	\$ 4,228	\$ 2,899	46%
21550	1900300000	EDA-WORKFORCE DEVELOPMENT	\$ 57,077	\$ 71,408	-20%
21200	1900700000	EDA-LIBRARY SERVICES	\$ 168,999	\$ 162,759	4%
21140	1900800000	EDA-COMMUNITY CENTERS	\$ -	\$ 2,324	-100%
21100	1901000000	EDA-ECONOMIC DEVELOPMENT	\$ 4,569	\$ 5,668	-19%
22100	1910700000	EDA-AIRPORTS/AVIATION	\$ 195,336	\$ 152,999	28%
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 139,498	\$ 138,127	1%
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 7,556	\$ 7,345	3%
10000	2000100000	EMERGENCY MANAGEMENT DEPARTMENT	\$ 33,648	\$ 28,281	19%
10000	2200100000	DISTRICT ATTORNEY	\$ 1,101,261	\$ 1,583,394	-30%
10000	2300100000	DEPARTMENT OF CHILD SUPPORT SERVICES	\$ 248,241	\$ 199,490	24%
10000	2400100000	PUBLIC DEFENDER	\$ 1,251,526	\$ 921,091	36%
10000	2500100000	SHERIFF-ADMINISTRATION	\$ 295,809	\$ 288,100	3%
10000	2500200000	SHERIFF-SUPPORT	\$ 507,829	\$ 494,004	3%
10000	2500300000	SHERIFF-PATROL	\$ 19,994,516	\$ 18,739,746	7%
10000	2500400000	SHERIFF-CORRECTIONS	\$ 5,799,821	\$ 3,950,257	47%
10000	2500500000	SHERIFF-COURT SERVICES	\$ 233,534	\$ 189,196	23%
10000	2500600000	SHERIFF-CAC SECURITY	\$ 2,231	\$ 998	124%
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER	\$ 95,851	\$ 88,641	8%
10000	2501000000	SHERIFF-CORONER	\$ 285,672	\$ 122,463	133%
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	\$ 7,679	\$ 7,169	7%
22250	2505100000	SHERIFF-CAL ID PROGRAM	\$ 13,950	\$ 13,970	0%
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	\$ 332,506	\$ 391,896	-15%
10000	2600200000	PROBATION-FIELD SERVICES	\$ 257,284	\$ 270,500	-5%
10000	2600700000	PROBATION-ADMINISTRATIVE & BUSINESS SVCS	\$ 47,370	\$ 49,671	-5%
10000	2700200000	FIRE DEPARTMENT	\$ 1,181,597	\$ 1,318,279	-10%
10000	2800100000	AGRICULTURAL COMMISSIONER	\$ 33,629	\$ 29,452	14%
20200	3100200000	TLMA-ADMINISTRATION	\$ 22,462	\$ 21,073	7%
20200	3100300000	TLMA-CONSOLIDATED COUNTER SERVICES	\$ 9,705	\$ 9,178	6%
20200	3100500000	TLMA-EPD	\$ -	\$ 1,275	-100%
20250	3110100000	TLMA-BUILDING & SAFETY	\$ 81,759	\$ 67,793	21%
10000	3120100000	TLMA-PLANNING	\$ 212,243	\$ 167,396	27%
20000	3130100000	TLMA-TRANSPORTATION	\$ 5,048,706	\$ 3,797,975	33%
20260	3130200000	TLMA-SURVEYOR	\$ 11,190	\$ 10,419	7%

General Liability/Auto Liability
FY 2017/2018

Attachment C

20008	3130700000	TLMA-TRANSPORTATION EQUIPMENT-ISF	\$ 26,431	\$ 21,012	26%
10000	3140100000	TLMA-CODE ENFORCEMENT	\$ 217,034	\$ 400,596	-46%
10000	4100100000	BEHAVIORAL HEALTH-PUBLIC GUARDIAN	\$ 33,805	\$ 16,639	103%
10000	4100200000	BEHAVIORAL HEALTH-TREATMENT	\$ 813,114	\$ 649,471	25%
10000	4100300000	BEHAVIORAL HEALTH-DETENTION	\$ 49,307	\$ 18,957	160%
10000	4100400000	BEHAVIORAL HEALTH-ADMINISTRATION	\$ 387,268	\$ 333,153	16%
10000	4100500000	BEHAVIORAL HEALTH-SUBSTANCE ABUSE	\$ 83,880	\$ 60,055	40%
10000	4200100000	PUBLIC HEALTH	\$ 632,830	\$ 584,748	8%
10000	4200200000	CA CHILDREN'S SERVICES	\$ 74,084	\$ 74,095	0%
10000	4200400000	ENVIRONMENTAL HEALTH	\$ 93,647	\$ 120,615	-22%
10000	4200600000	ANIMAL CONTROL SERVICES	\$ 767,036	\$ 615,920	25%
10000	4200700000	AMBULATORY CARE	\$ 143,053	\$ 134,710	6%
40050	4300188400	RIVERSIDE UNIVERSITY HEALTH SYSTEM	\$ 1,720,814	\$ 1,579,926	9%
10000	4300200000	RUHS-MED INDIGENT SERVICES PROGRAM	\$ 11,282	\$ 10,012	13%
10000	4300300000	RUHS-CORECTIONAL HEALTH SERVICES	\$ 105,249	\$ 64,737	63%
40200	4500100000	WASTE MANAGEMENT	\$ 1,077,257	\$ 1,100,460	-2%
10000	5100100000	DEPARTMENT OF PUBLIC SOCIAL SERVICES	\$ 5,847,768	\$ 4,953,711	18%
21050	5200100000	DCA-CAP-52001	\$ 29,906	\$ 27,625	8%
21050	5200200000	DCA-CAP-52002	\$ 36,704	\$ 14,304	157%
21050	5200300000	DCA-CAP-52003	\$ 6,963	\$ 3,713	88%
21450	5300100000	OFFICE ON AGING TITLE III	\$ 229,337	\$ 95,517	140%
10000	5400100000	VETERANS SERVICES	\$ 7,254	\$ 6,354	14%
10000	6300100000	COOPERATIVE EXTENSION	\$ 10,222	\$ 9,120	12%
10000	7200100000	FACILITIES MANAGEMENT-ADMINISTRATION	\$ 84,962	\$ 124,162	-32%
10000	7200200000	FACILITIES MANAGEMENT-HOUSEKEEPING	\$ 373,878	\$ 53,615	597%
10000	7200300000	FACILITIES MANAGEMENT-MAINTENANCE	\$ 91,715	\$ 82,312	11%
10000	7200400000	FACILITIES MANAGEMENT-REAL ESTATE	\$ 14,026	\$ 9,470	48%
10000	7200500000	FACILITIES MANAGEMENT-PROJECT MGMT OFFICE	\$ 12,872	\$ 12,239	5%
10000	7200600000	FACILITIES MANAGEMENT-ENERGY	\$ 1,103	\$ 982	12%
10000	7200700000	FACILITIES MANAGEMENT-PARKING	\$ 15,358	\$ 14,419	7%
10000	7300100000	PURCHASING	\$ 9,304	\$ 8,584	8%
45600	7300300000	PURCHASING-PRINTING SERVICES	\$ 5,787	\$ 7,180	-19%
45700	7300400000	PURCHASING-SUPPLY SERVICES	\$ 15,396	\$ 13,943	10%
45300	7300500000	PURCHASING-FLEET SERVICES	\$ 110,043	\$ 143,078	-23%
45620	7300600000	PURCHASING-CENTRAL MAIL	\$ 7,216	\$ 6,565	10%
45500	7400100000	INFORMATION TECHNOLOGY	\$ 331,220	\$ 295,822	12%
45520	7400600000	INFORMATION TECHNOLOGY-COMM SOLUTIONS	\$ 221,455	\$ 36,931	500%
22570	7400900000	INFORMATION TECHNOLOGY-GIS	\$ 2,786	\$ 2,123	31%
23525	905102	EDA-CSA 51-DESERT CENTER	\$ 4,370	\$ 4,794	-9%
23625	906001	EDA-CSA 60-PINYON FIRE	\$ 143	\$ -	100%
40440	906203	EDA-CSA 62-RIPLEY	\$ 1,294	\$ 1,147	13%
23850	908501	EDA-CSA 85-CABAZON	\$ 694	\$ 192	261%
24250	912101	EDA-CSA 121-BERMUDA DUNES	\$ 143	\$ -	100%
40400	912211	EDA-CSA 122-MESA VERDE	\$ 752	\$ 470	60%
24325	912601	EDA-CSA 126-HIGHGROVE AREA	\$ 3,426	\$ 1,900	80%
24425	913401	EDA-CSA 134-TEMESCAL CANYON	\$ 1,266	\$ 1,026	23%
24550	914301	EDA-CSA 143-RANCHO CA	\$ 1,552	\$ 1,818	-15%
24825	914901	EDA-CSA 149-BEAUTIFICATION	\$ 229	\$ -	100%
24875	915201	EDA-CSA 152-PARKS & RECREATION	\$ 200	\$ 422	-53%
24625	915201	EDA-CSA 152-NPDES	\$ 1,723	\$ 1,594	8%
24625	915202	EDA-CSA 152-ADMINISTRATION	\$ 4,411	\$ 1,515	191%
25400	931104	REGIONAL PARK & OPEN SPACE DISTRICT	\$ 258,367	\$ 372,073	-31%
51475	938001	DPSS-CHILDREN & FAMILIES COMMISSION	\$ 15,700	\$ 10,253	53%
15100	947200	FLOOD CONTROL DISTRICT	\$ 897,416	\$ 823,778	9%
22900	980503	EDA-PERRIS VALLEY CEMETERY	\$ 2,344	\$ 2,251	4%
Grand Total			\$ 53,918,063	\$ 47,159,763	14%

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2016/2017	FY 2017/2018	% DIFF
10000	2800100000	AGRICULTURAL COMMISSIONER	\$ 14,977	\$ 12,249	-18%
10000	4200600000	ANIMAL CONTROL SERVICES	\$ 126,708	\$ 105,073	-17%
10000	1200100000	ASSESSOR	\$ 69,905	\$ 57,169	-18%
10000	1200200000	ASSESSOR-COUNTY CLERK & RECORDER	\$ 78,615	\$ 50,295	-36%
45100	1200300000	ASSESSOR-RECORDS MANAGEMENT & ARCHIVES	\$ 31,806	\$ 26,011	-18%
33600	1200400000	ASSESSOR-ENTERPRISE SYSTEM-CREST	\$ 7,547	\$ 6,172	-18%
10000	1300100000	AUDITOR CONTROLLER	\$ 16,288	\$ 13,320	-18%
10000	1300200000	AUDITOR CONTROLLER-INTERNAL AUDIT	\$ 2,053	\$ 1,679	-18%
10000	1300300000	AUDITOR CONTROLLER-PAYROLL	\$ 3,054	\$ 2,498	-18%
10000	1000100000	BOARD OF SUPERVISORS	\$ 38,135	\$ 31,187	-18%
10000	1000200000	BOS-ASSESSMENT APPEALS BOARD	\$ 2,036	\$ 1,665	-18%
10000	4200200000	CA CHILDREN'S SERVICES	\$ 24,463	\$ 16,640	-32%
10000	6300100000	COOPERATIVE EXTENSION	\$ 12,051	\$ 9,856	-18%
10000	1500100000	COUNTY COUNSEL	\$ 26,203	\$ 33,158	27%
10000	1103900000	COURTS-FINANCIAL SERVICES	\$ 5,369	\$ 4,391	-18%
10000	1103900000	COURTS-EXECUTIVE OFFICE	\$ 381,441	\$ 311,947	-18%
10000	2300100000	DEPARTMENT OF CHILD SUPPORT SERVICES	\$ 124,744	\$ 102,017	-18%
10000	2200100000	DISTRICT ATTORNEY	\$ 275,825	\$ 224,832	-18%
10000	5100100000	DEPARTMENT OF PUBLIC SOCIAL SERVICES	\$ 1,490,270	\$ 1,078,124	-28%
25800	938001	DPSS-CHILDREN & FAMILIES COMMISSION	\$ 12,227	\$ 9,999	-18%
21050	5200100000	DCA-CAP-52001	\$ 7,453	\$ 8,771	18%
21050	5200300000	DCA-CAP-52003	\$ 1,519	\$ 1,242	-18%
21050	5200200000	DCA-CAP-52002	\$ 4,951	\$ 12,073	144%
21100	1900100000	EDA-ADMINISTRATION	\$ 3,184	\$ 2,604	-18%
22100	1910700000	EDA-AIRPORTS/AVIATION	\$ 245,065	\$ 248,624	1%
23525	905102	EDA-CSA 51-DESERT CENTER	\$ 6,231	\$ 5,096	-18%
40440	906203	EDA-CSA 62-RIPLEY	\$ 1,811	\$ 1,481	-18%
23850	908501	EDA-CSA 85-CABAZON	\$ -	\$ 444	100%
24325	912601	EDA-CSA 126-HIGHGROVE AREA	\$ 3,585	\$ 2,932	-18%
24625	915201	EDA-CSA 152-NPDES	\$ 1,979	\$ 1,618	-18%
23010	915202	EDA-CSA 152-ADMINISTRATION	\$ 5,377	\$ 2,902	-46%
21350	1900200000	EDA-COMMUNITY DEVELOPMENT-HUD GRANTS	\$ 1,839	\$ 686	-63%
21100	1901000000	EDA-ECONOMIC DEVELOPMENT	\$ 1,737	\$ 1,332	-23%
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 14,312	\$ 11,704	-18%
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 245,704	\$ 200,939	-18%
21200	1900700000	EDA-LIBRARY SERVICES	\$ 343,692	\$ 273,111	-21%
22900	980501	EDA-PERRIS VALLEY CEMETERY	\$ 2,833	\$ 2,317	-18%
21550	1900300000	EDA-WORKFORCE DEVELOPMENT	\$ 63,861	\$ 35,168	-45%
10000	2000100000	EMERGENCY MANAGEMENT DEPARTMENT	\$ 24,363	\$ 29,638	22%
10000	4200400000	ENVIRONMENTAL HEALTH	\$ 60,689	\$ 49,780	-18%
10000	1100100000	EXECUTIVE OFFICE	\$ 17,453	\$ 14,273	-18%
10000	7200100000	FACILITIES MANAGEMENT-ADMINISTRATION	\$ 30,801	\$ 25,189	-18%
10000	7200600000	FACILITIES MANAGEMENT-ENERGY	\$ 162	\$ 133	-18%
47200	7200200000	FACILITIES MANAGEMENT-HOUSEKEEPING	\$ 8,652	\$ 7,076	-18%
47210	7200300000	FACILITIES MANAGEMENT-MAINTENANCE	\$ 46,125	\$ 37,641	-18%
10000	7200700000	FACILITIES MANAGEMENT-PARKING	\$ 4,547	\$ 3,718	-18%
10000	7200500000	FACILITIES MANAGEMENT-PROJECT MGMT OFFIC	\$ 2,390	\$ 1,939	-18%
47220	7200400000	FACILITIES MANAGEMENT-REAL ESTATE	\$ 3,873	\$ 8,008	107%
10000	2700200000	FIRE DEPARTMENT	\$ 536,253	\$ 444,556	-17%
15100	947200	FLOOD CONTROL DISTRICT	\$ 90,277	\$ 73,830	-18%
10000	1104400000	GRAND JURY	\$ 5,229	\$ 4,277	-18%
10000	4200700000	AMBULATORY CARE	\$ 117,618	\$ 96,190	-18%
10000	1130100000	HUMAN RESOURCES	\$ 35,180	\$ 31,879	-9%
22000	1130300000	HUMAN RESOURCES-AIR QUALITY	\$ 160	\$ 131	-18%
46100	1132200000	HUMAN RESOURCES-EMP ASST SERVICES	\$ 3,591	\$ 2,937	-18%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 16,413	\$ 11,822	-28%
45960	1131000000	HUMAN RESOURCES-LIABILITY INSURANCE	\$ 9,469	\$ 5,933	-37%
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 361	\$ 296	-18%
46120	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ 6,413	\$ 5,245	-18%

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2016/2017	FY 2017/2018	% DIFF
46020	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 241	\$ 197	-18%
46040	1131300000	HUMAN RESOURCES-SAFETY/LOSS CONTROL	\$ 2,934	\$ 2,662	-9%
47000	1131800000	HUMAN RESOURCES-TAP	\$ 10,271	\$ 8,059	-22%
46100	1130800000	HUMAN RESOURCES-WORKERS COMPENSATION	\$ 8,542	\$ 8,059	-6%
	1133000000	HUMAN RESOURCES-HEALTH & WELL BEING	\$ 342	\$ 280	-18%
45500	7400100000	INFORMATION TECHNOLOGY	\$ 188,138	\$ 162,177	-14%
45520	7400600000	INFORMATION TECHNOLOGY-PSEC OPERATIONS	\$ 46,238	\$ 337,905	631%
22570	7400900000	INFORMATION TECHNOLOGY-GIS	\$ 1,052	\$ 1,193	13%
10000	4100400000	BEHAVIORAL HEALTH-ADMINISTRATION	\$ 104,099	\$ 85,133	-18%
10000	4100300000	BEHAVIORAL HEALTH-DETENTION	\$ 1,320	\$ 540	-59%
10000	4100100000	BEHAVIORAL HEALTH-PUBLIC GUARDIAN	\$ 8,162	\$ 6,675	-18%
10000	4100500000	BEHAVIORAL HEALTH-SUBSTANCE USE	\$ 52,977	\$ 50,732	-4%
10000	4100200000	BEHAVIORAL HEALTH-TREATMENT	\$ 424,728	\$ 328,356	-23%
21450	5300100000	OFFICE ON AGING TITLE III	\$ 18,443	\$ 15,083	-18%
10000	2600700000	PROBATION-ADMINISTRATIVE & BUSINESS SERVI	\$ 29,345	\$ 24,125	-18%
10000	2600200000	PROBATION-FIELD SERVICES	\$ 193,111	\$ 130,462	-32%
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	\$ 258,622	\$ 210,911	-18%
10000	2400100000	PUBLIC DEFENDER	\$ 76,383	\$ 76,562	0%
10000	4200100000	PUBLIC HEALTH	\$ 181,032	\$ 171,071	-6%
10000	7300100000	PURCHASING	\$ 6,199	\$ 5,069	-18%
45620	7300600000	PURCHASING-CENTRAL MAIL SERVICES	\$ 2,108	\$ 1,724	-18%
45300	7300500000	PURCHASING-FLEET SERVICES	\$ 81,251	\$ 66,448	-18%
45600	7300300000	PURCHASING-PRINTING SERVICES	\$ 8,151	\$ 6,666	-18%
45700	7300400000	PURCHASING-SUPPLY SERVICES	\$ 23,869	\$ 19,521	-18%
40050	4300188400	RIVERSIDE UNIVERSITY HEALTH SYSTEM	\$ 617,918	\$ 444,719	-28%
10000	4300200000	RUHS-MED INDIGENT SERVICES PROGRAM	\$ 7,909	\$ 6,302	-20%
25400	931235	REGIONAL PARK & OPEN SPACE DISTRICT	\$ 314,196	\$ 150,154	-52%
10000	1700100000	REGISTRAR OF VOTERS	\$ 37,410	\$ 30,594	-18%
10000	2500100000	SHERIFF-ADMINISTRATION	\$ 20,595	\$ 16,843	-18%
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER	\$ 110,381	\$ 90,271	-18%
10000	2500600000	SHERIFF-CAC SECURITY	\$ 1,045	\$ 855	-18%
22250	2505100000	SHERIFF-CAL ID PROGRAM	\$ 14,542	\$ 9,137	-37%
10000	2501000000	SHERIFF-CORONER	\$ 39,950	\$ 32,672	-18%
10000	2500400000	SHERIFF-CORRECTIONS	\$ 825,305	\$ 700,011	-15%
10000	2500500000	SHERIFF-COURT SERVICES	\$ 25,288	\$ 20,681	-18%
10000	2500300000	SHERIFF-PATROL	\$ 520,844	\$ 404,375	-22%
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	\$ 6,646	\$ 5,435	-18%
10000	2500200000	SHERIFF-SUPPORT	\$ 47,827	\$ 36,521	-24%
20200	3100200000	TLMA-ADMINISTRATION	\$ 18,715	\$ 15,305	-18%
20250	3110100000	TLMA-BUILDING & SAFETY	\$ 12,749	\$ 8,126	-36%
10000	3140100000	TLMA-CODE ENFORCEMENT	\$ 16,378	\$ 11,293	-31%
20200	3100300000	TLMA-CONSOLIDATED COUNTER SERVICES	\$ 8,446	\$ 6,908	-18%
10000	3120100000	TLMA-PLANNING	\$ 10,565	\$ 9,046	-14%
20260	3130200000	TLMA-SURVEYOR	\$ 3,285	\$ 1,912	-42%
20008	3130700000	TLMA-TRANSPORTATION EQUIPMENT-ISF	\$ 20,799	\$ 17,506	-16%
20000	3130100000	TLMA-TRANSPORTATION	\$ 128,040	\$ 87,886	-31%
10000	1400100000	TREASURER/TAX COLLECTOR	\$ 21,923	\$ 17,929	-18%
10000	7200300602	US BKRT/DISTRICT COURT	\$ 128,441	\$ 105,041	-18%
51470	937001	VAN HORN REGIONAL TREATMENT CENTER-JPA	\$ 19,889	\$ -	-100%
10000	5400100000	VETERANS SERVICES	\$ 5,729	\$ 4,686	-18%
40200	4500100000	WASTE MANAGEMENT	\$ 49,451	\$ 40,509	-18%
Grand Total			\$ 9,480,693	\$ 7,760,144	-18%

Unemployment Insurance
FY 2017-18

Attachment E

FUND ID	DEPT ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2017/18 % OF ADJUSTED GROSS SALARY	FY 2016/17 % OF ADJUSTED GROSS SALARY	Adjusted Gross Salary	FY 2017/18 ESTIMATED COST	% DIFF
10000	1000100000	Board/Clerk of the Board	0.199%	0.199%	4,721,072	9,395	0.0%
10000	1100100000	Executive Office	0.200%	0.200%	3,307,885	6,616	0.0%
10000	1130100000	Human Resources	0.225%	0.225%	24,325,298	54,732	0.0%
47000	1131800000	TAP	1.518%	1.518%	43,319,305	657,587	0.0%
22050	1150100000	Community Facility Districts (CFD)	0.206%	0.206%	420,804	867	0.0%
10000	1200100000	Assessor-Clerk-Recorder	0.172%	0.172%	26,008,515	44,735	0.0%
	1200200000		0.172%	0.172%		-	
	1200300000		0.172%	0.172%		-	
10000	1300100000	Auditor-Controller	0.205%	0.205%	6,374,160	13,067	0.0%
10000	1400100000	Treasurer-Tax Collector	0.207%	0.207%	6,168,727	12,769	0.0%
10000	1500100000	County Counsel	0.200%	0.200%	8,286,874	16,574	0.0%
10000	1700100000	Registrar of Voters	0.216%	0.216%	1,787,276	3,861	0.0%
10000	21100	Economic Development Agency	0.232%	0.232%	19,202,715	44,550	0.0%
10000	2000100000	Emergency Management Department	0.202%	0.202%	3,097,563		N/A
10000	2200100000	District Attorney	0.137%	0.137%	69,994,657	95,893	0.0%
10000	2300100000	Child Support Services (DCSS)	0.181%	0.181%	18,551,470	33,578	0.0%
10000	2400100000	Public Defender	0.210%	0.210%	23,034,936	48,373	0.0%
10000	2500100000	Sheriff/Coroner	0.137%	0.137%	359,730,442	492,831	0.0%
10000	2600200000	Probation	0.147%	0.147%	60,498,869	88,933	0.0%
10000	2700200000	Fire	0.200%	0.200%	16,465,133	32,930	0.0%
10000	2800100000	Agricultural Commissioner	0.207%	0.207%	3,156,268	6,533	0.0%
51215	2900100000	LAFCO	0.206%	0.206%	455,788	939	0.0%
20200	3100200000	TLMA	0.202%	0.202%	41,423,297	83,675	0.0%
10000	4100400000	Mental Health	0.163%	0.163%	95,862,336	156,256	0.0%
10000	4200100000	Public Health	0.203%	0.203%	30,026,057	60,953	0.0%
10000	4200200000	California Children's Services	0.203%	0.203%	10,239,702	20,787	0.0%
10000	4200400000	Environmental Health	0.203%	0.203%	14,024,357	28,469	0.0%
10000	4200600000	Animal Services	0.203%	0.203%	10,823,416	21,972	0.0%
10000	4200700000	Public Health Ambulatory Care	0.203%	0.203%	18,486,456	37,528	0.0%
40050	4300100000	Regional Medical Center (RCRMC)	0.142%	0.142%	204,921,410	290,988	0.0%
40200	4500100000	Waste Management	0.225%	0.225%	10,322,222	23,225	0.0%
10000	5100100000	Public Social Services (DPSS)	0.203%	0.203%	232,550,483	472,077	0.0%
21050	5200100000	Community Action Agency	0.209%	0.209%	2,369,723	4,953	0.0%
21450	5300100000	Office on Aging	0.328%	0.328%	3,487,730	11,440	0.0%
10000	5400100000	Veteran Services	0.206%	0.206%	715,762	1,474	0.0%
10000	6300100000	Cooperative Extension	0.206%	0.206%	237,766	490	0.0%
10000	7200100000	Facilities Management	0.270%	0.270%	24,244,201	65,459	0.0%
10000	7300100000	Purchasing/Fleet	0.197%	0.197%	6,759,741	13,317	0.0%
45500	7400100000	Information Technology	0.174%	0.174%	41,331,584	71,917	0.0%
24625	915201	County Service Areas (CSA)	0.206%	0.206%	1,625,096	3,348	0.0%
25400	931104	Parks	0.343%	0.343%	8,625,613	29,586	0.0%
	935200	RCA Operations	0.206%	0.206%	1,331,970	2,744	0.0%
25800	938001	Children and Families First	0.206%	0.206%	1,649,329	3,398	0.0%
40250	943001	Waste Management	0.202%	0.202%	2,458,692	4,967	0.0%
15100	947200	Flood Control	0.178%	0.178%	17,450,656	31,062	0.0%
22800	985101	Public Authority	0.205%	0.205%	2,453,182	5,029	0.0%
Grand Total			0.202%	0.202%	1,482,328,538	3,109,875	0.0%