

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



ITEM
3.35
(ID # 5990)

MEETING DATE:
Tuesday, February 6, 2018

FROM : HUMAN RESOURCES:

SUBJECT: HUMAN RESOURCES: Human Resources Internal Service Fund Rates for Fiscal Year 2018/2019, All District. [\$142,895,966 - 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 2018/19 Internal Service Fund rates for Workers' Compensation, Medical Malpractice, General/Auto Liability, Property Insurance, Unemployment Insurance, Short-Term Disability, and Occupational Health 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 \$191,946 and for the Short-Term Disability Internal Service Fund in the amount of \$1,134,072.
3. Approve the Assistant County Executive Officer/Human Resources Director's recommendation for fiscal year 2018/19 Internal Service Fund working capital reserve plan.

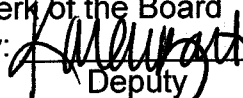
ACTION: Policy


Michael Stock, Assistant CEO/ Director of Human Resources 1/31/2018

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington and Ashley
Nays: None
Absent: Perez
Date: February 6, 2018
xc: HR

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

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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	\$142,895,966	\$142,895,966	\$ 0
NET COUNTY COST	\$ 0	\$0	\$0	\$ 0
SOURCE OF FUNDS: Departmental Budgets 100%			Budget Adjustment:	No
			For Fiscal Year:	18/19

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 the insurance programs are allocated to departments based primarily upon department loss history and/or department payroll covered by the programs. In contrast, the Occupational Health program is funded on a fee for service basis.

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 general risk factors, 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 modest 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%. We recommend a 70%

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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 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 and continuing in FY 2017/18, the Workers' Compensation and General/Auto Liability ISFs were funded at the 60% confidence level. For FY 2018/19, 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 and reduction of rates/charges, in accordance with Board Policy B-28.

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	Total Charge FY 2016/17	Total Charge FY 2017/18	Recommended Total Charge FY 2018/19	% Difference to Department Rates
Workers' Compensation	\$37,174,919*	\$37,824,822*	\$44,920,428	19%
Medical Malpractice	\$6,704,000	\$9,272,000	\$10,369,000	12%
General Liability/ Auto Liability	\$47,159,763	\$53,918,063	\$69,017,996	28%
Property Insurance	\$9,480,693	\$7,760,144	\$7,350,335	(5%)
Unemployment Insurance	0.202%	0.202%	0.202%	No Change
Short-Term Disability	1.12% (Class 1) 1.21% (Class 2)	1.11% (Class 1) 1.20% (Class 2)	1.09% (Class 1) 1.17% (Class 2)	(1.8%) (2.5%)
Occupational Health	\$1,692,794	\$1,800,000	\$2,066,840	15%

* 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 2018/19, Bickmore Risk Services (Bickmore), the County's actuary, calculated the required program funding to be \$44.9 million at the 60% confidence level. Charges by department can be found in Attachment A.

According to the latest data available from Bickmore, the Workers' Compensation program is experiencing slightly higher loss rates, but significantly lower than average cost per claim than most comparable counties. County departments 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.

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

Working Capital Reserve Plan: There is an approximate \$17 million reserve deficit for the Workers' Compensation Insurance Fund at this time. The deficit is calculated into the rates with the expectation that the deficit will be recouped in five years as defined by the actuary.

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, RUHS Behavioral Health, RUHS Public Health, Emergency Management 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 2018/19, Bickmore calculated the required program funding of \$10.369 million at a 70% confidence level. Bickmore and CSAC-EIA recommend that the County does not fund below the 70% confidence level. Charges by department can be found in Attachment B.

Working Capital Reserve Plan: There is an approximate \$4 million reserve deficit for the Medical Malpractice Insurance Fund at this time. The deficit is calculated into the rates with the expectation that the deficit will be recouped in three years as defined by the actuary.

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 and 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.

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For FY 2018/19, Bickmore calculated the required program funding to be \$69.018 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.

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.

Working Capital Reserve Plan: There is an approximate \$57 million reserve deficit for the General / Auto Insurance self-insurance fund at this time. The deficit is calculated into the rates with the expectation that the deficit will be recouped in five years as defined by the actuary. However, unless claims experience stabilizes, more than five years will be required.

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 increased slightly by approximately 2.71% to \$3.406 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. Over 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

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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. Funding from departments was reduced for FY 2017/18 in anticipation of the deficit being repaid. Sufficient working capital has been restored, resulting in a drop in the funding needed from departments in FY 2018/19. The recommended FY 2018/19 charge to departments is \$7.350 million. Charges by department can be found in Attachment D.

CSAC-EIA is expected to provide updated rates no later than March 2018. Human Resources will continue to monitor this cost and, as conditions warrant, may recommend a rate adjustment to the Board prior to the start of the 2018/19 fiscal year.

Working Capital Reserve Plan: Sufficient working capital has been restored, resulting in a drop in the funding needed from departments in FY 2018/19. Risk Management is reviewing the coverages within the property program. Increases to some of the coverages is expected. As a result, a larger bill in the current year and for FY 18/19 should follow. The amount of these changes is unknown at the current time. However, since the costs of the ISF are 96% the property insurance bill, it is prudent to leave the excess in the fund until the new costs are known. If at that time excess remains, a refund will be distributed to the departments.

Unemployment Insurance

Unemployment insurance (UI) is a self-funded benefit program required by the State of California. The UI has been trending favorably in recent years, resulting in lower than expected expenses due to claims.

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 \$871 thousand, with the most recent two quarters essentially equal to charges incurred 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 0.268% for FY 2018/19. However, the County has built up excess funds above the state-required \$1.3 million reserve and the prudent working capital level due to better than projected experience. As such, Aon recommends the average UI rate remain unchanged at 0.202% for FY 2018/19. 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 \$3.261 million. Charges by department can be found in Attachment E.

Working Capital Reserve Plan: The Unemployment Insurance Fund excess reserves have allowed the county to maintain a stable unemployment rate charge to departments for the last three years. FY 2018/19 is also experiencing no change to the rate as a result of available reserves. The remaining excess is available to cover unexpected self-insurance claims.

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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 7,300 eligible members of Laborers' International Union of North America (LIUNA), 5,319 eligible members of Service Employees International Union (SEIU), and 696 eligible members of Riverside Sheriff's Association Public Safety Unit (PSU) as of July 2017. The amount of eligible members fluctuates throughout the year.

The STD rate for employees covered by Class 1 (PSU) is set at 1.09% 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 1.17% 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 2018/19 will be \$5.91 million.

The rate for both classes has been lowered for FY 2018/19. Aon's recommended rates reflect the expected cost of the plan and includes a 5% reserve accumulation component for FY 2018/19.

Working Capital Reserve Plan: Although there has been a slight increase in claims experience in the FY2016/17, the excess reserves have been used to reduce the rates for FY2018/19. It is expected that the reserves are adequate to cover claims and fund the reduced rate to departments.

Occupational Health

Occupational Health pre-employment physicals represent the first clinical encounter that prospective employees will experience with the County, setting the tone for expectations for those who have chosen to join the County work community. Drug testing is mandated for all prospective employees pursuant to Board Policy C-10.

Some job classifications have more stringent pre-employment restrictions established by state and federal legal guidelines to ensure a healthy working environment for employees and to mitigate risk to citizens receiving services. There are three levels of pre-employment physicals identified as Class I, Class II, and Class III. Class I physicals are performed for job classifications with the highest risk and Class III physicals are performed for the lowest risk classifications. Rates for all classes of pre-employment physicals can be found in Attachment F.

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While employed at the County, Occupational Health annual physicals are performed specifically to meet guidelines established by Occupational Safety and Health Administration (OSHA), published by the United States Department of Labor and also the Health Insurance Portability and Accountability Act (HIPAA), published by the United States Department of Health and Human Services, that have outlined safety standards that must be maintained for many positions held across the County of Riverside. Medical staff members, hazardous waste handlers, and drivers each have their own rules regarding annual physicals. Random testing may also be required. Occupational Health provides the examinations to meet these requirements. Annual exams are also identified as Class I, Class II, or Class III due to the commonality shared with the pre-employment exams. Rates for Annual exams can also be found in Attachment F.

Occupational Health rates have remained flat for the last ten years. Variability in revenue from year to year can be attributed to staffing changes and demand for services countywide. An adjustment to the rates, and the methodology for calculating them, is recommended for this year in order to maintain current service levels.

Working Capital Reserve Plan: There is an expectation of a negative reserve for Occupational Health as their rate methodology has not kept pace with service demand. New rates have been developed to ensure the department will be able to sustain its capital requirements.

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 2018/19 budget target should be based on actuarial analysis and maintain the current confidence levels. 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. However, for General/Auto Liability and Medical Malpractice, rate increases were necessary to ensure payment of claims projections. The Workers' Compensation rate has increased to ensure payment of claims projections and to fund the five year plan to recoup the reserve deficit.

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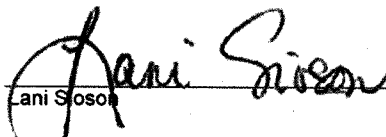
Occupational Health rates have increased to sustain capital requirements and to maintain current service levels.

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**
- ATTACHMENT F. OCCUPATIONAL HEALTH RATES**


Lani Slosor _____ 1/30/2018

**Workers' Compensation Rates
FY 2018-19**

Attachment A

Fund	Dept ID	Department Name	2018-19 CHARGE	2017-18 CHARGE	CHARGE CHANGE	CHARGE (%)
10000	1000100000	BOARD OF SUPERVISORS	\$ 47,053	\$ 42,947	\$ 4,106	9.6%
10000	1000200000	ASSESSMENT APPEALS BRD	\$ 37,871	\$ 2,500	\$ 35,371	1414.6%
10000	1100100000	EXECUTIVE OFFICE	\$ 37,754	\$ 41,376	\$ (3,622)	-8.8%
10000	1104400000	GRAND JURY	\$ 255	\$ 163	\$ 92	56.0%
10000	1130100000	HUMAN RESOURCES	\$ 166,385	\$ 138,088	\$ 28,297	20.5%
22000	1130300000	HUMAN RESOURCES-AIR QUALITY DIV.	\$ 937	\$ 813	\$ 124	15.2%
45960	1130700000	HUMAN RESOURCES-PROPERTY INSURANCE	\$ 657	\$ 564	\$ 93	16.6%
46100	1130800000	HUMAN RESOURCES-WORKERS COMP	\$ 34,941	\$ 26,532	\$ 8,409	31.7%
46000	1130900000	HUMAN RESOURCES-MEDICAL MALPRACTICE	\$ 876	\$ 768	\$ 108	14.0%
45960	1131000000	HUMAN RESOURCES-LIABILITY INS	\$ 36,432	\$ 32,863	\$ 3,569	10.9%
46040	1131300000	HUMAN RESOURCES-SAFETY LOSS CONTROL	\$ 8,468	\$ 7,068	\$ 1,400	19.8%
47000	1131800000	HUMAN RESOURCES-TAP	\$ 217,758	\$ 518,512	\$ (300,754)	-58.0%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE EPO	\$ 31,532	\$ 39,691	\$ (8,159)	-20.6%
46100	1132200000	HUMAN RESOURCES-EMPLOYEE ASST. PROG.	\$ 4,576	\$ 3,384	\$ 1,192	35.2%
46120	1132900000	HUMAN RESOURCES-OCC HEALTH & WELLNESS	\$ 57,495	\$ 35,342	\$ 22,153	62.7%
46120	1133000000	HUMAN RESOURCES-WELLNESS	\$ 524	\$ 292	\$ 232	79.4%
22050	1150100000	CFD ASSESSMENT DISTRICT ADMIN	\$ 2,479	\$ 2,035	\$ 444	21.8%
10000	1200100000	ASSESSOR	\$ 118,076	\$ 92,009	\$ 26,067	28.3%
10000	1200200000	ASSESSOR-COUNTY CLERK/RECORDER	\$ 269,866	\$ 191,644	\$ 78,222	40.8%
45100	1200300000	ASSESSOR-RECORDS MGMT & ARCHIVES PROG	\$ 14,345	\$ 14,128	\$ 217	1.5%
33600	1200400000	CREST	\$ 8,375	\$ 6,056	\$ 2,319	38.3%
45100	1200500000	ASSESSOR-ARCHIVES	\$ 64	\$ -	\$ 64	100.0%
10000	1300100000	AUDITOR-CONTROLLER	\$ 51,943	\$ 58,375	\$ (6,432)	-11.0%
10000	1400100000	TREAS./TAX COLLECTOR	\$ 105,745	\$ 91,716	\$ 14,029	15.3%
10000	1500100000	COUNTY COUNSEL	\$ 142,190	\$ 115,371	\$ 26,819	23.2%
10000	1700100000	REGISTRAR OF VOTERS	\$ 110,039	\$ 87,037	\$ 23,002	26.4%
21100	1900100000	EDA-ADMIN	\$ 68,367	\$ 70,515	\$ (2,148)	-3.0%
21350	1900200000	EDA-COMMUNITY DEVELOPMENT	\$ 2,722	\$ 1,545	\$ 1,177	76.2%
21550	1900300000	EDA-WORKFORCE DEVELOPMENT	\$ 133,665	\$ 95,597	\$ 38,068	39.8%
40600	1900400000	EDA-HOUSING AUTHORITY	\$ 281,803	\$ 221,648	\$ 60,155	27.1%
21200	1900700000	EDA/COUNTY FREE LIBRARY	\$ 1,899	\$ 1,404	\$ 495	35.2%
22100	1910700000	EDA-AVIATION	\$ 3,736	\$ 3,102	\$ 634	20.5%
22200	1920100000	EDA-FAIR AND NATIONAL DATE FESTIVAL	\$ 50,277	\$ 20,916	\$ 29,361	140.4%
10000	1930100000	EDA-EDWARD-DEAN MUSEUM	\$ 694	\$ 576	\$ 118	20.5%
10000	2000100000	EMERGENCY MANAGEMENT	\$ 8,936	\$ 2,619	\$ 6,317	100.0%
10000	2200100000	DISTRICT ATTORNEY	\$ 1,940,348	\$ 1,569,731	\$ 370,617	23.6%
10000	2300100000	DCSS (DEPT CHILDRENS SOCIAL SERVICES)	\$ 499,888	\$ 539,023	\$ (39,135)	-7.3%
10000	2400100000	PUBLIC DEFENDER	\$ 511,216	\$ 529,216	\$ (18,000)	-3.4%
10000	2500100000	SHERIFF-ADMINISTRATION	\$ 261,125	\$ 111,969	\$ 149,156	133.2%
10000	2500200000	SHERIFF-SUPPORT SERVICES	\$ 779,869	\$ 530,156	\$ 249,713	47.1%
10000	2500300000	SHERIFF-PATROL	\$ 10,095,915	\$ 8,117,356	\$ 1,978,559	24.4%
10000	2500400000	SHERIFF-CORRECTIONS	\$ 4,546,359	\$ 3,495,113	\$ 1,051,246	30.1%
10000	2500500000	SHERIFF-COURT SVCS	\$ 1,107,184	\$ 796,198	\$ 310,986	39.1%
10000	2500600000	SHERIFF-CAC SECURITY	\$ 47,425	\$ 68,983	\$ (21,558)	-31.3%
10000	2500700000	SHERIFF-BEN CLARK TRAINING CENTER	\$ 662,061	\$ 569,382	\$ 92,679	16.3%
10000	2501000000	SHERIFF-CORONER	\$ 119,283	\$ 92,641	\$ 26,642	28.8%
10000	2501100000	SHERIFF-PUBLIC ADMINISTRATOR	\$ 5,643	\$ 4,766	\$ 877	18.4%
22250	2505100000	SHERIFF-CAL ID PROGRAM	\$ 21,579	\$ 17,969	\$ 3,610	20.1%
10000	2600100000	PROBATION-JUVENILE INSTITUTIONS	\$ 1,673,423	\$ 642,146	\$ 1,031,277	160.6%
10000	2600200000	PROBATION	\$ 809,066	\$ 1,383,137	\$ (574,071)	-41.5%
10000	2600700000	PROBATION-ADMINISTRATION	\$ 135,283	\$ 116,336	\$ 18,947	16.3%
10000	2700200000	FIRE-FORESTRY PROTECTION	\$ 428,397	\$ 325,225	\$ 103,172	31.7%
10000	2800100000	AGRICULTURAL COMMISSIONER	\$ 27,370	\$ 24,679	\$ 2,691	10.9%
51215	2900100000	LAFCO	\$ 9,140	\$ 6,433	\$ 2,707	42.1%
20200	3100200000	TLMA-ADMN.	\$ 69,732	\$ 67,319	\$ 2,413	3.6%
20200	3100300000	TLMA-COUNTER SERVICES	\$ 14,514	\$ 6,098	\$ 8,416	138.0%
20250	3110100000	TLMA-BUILDING & SAFETY	\$ 85,400	\$ 58,162	\$ 27,238	46.8%
10000	3120100000	TLMA-PLANNING	\$ 46,041	\$ 54,367	\$ (8,326)	-15.3%
20000	3130100000	TLMA-TRANSPORTATION	\$ 367,595	\$ 410,098	\$ (42,503)	-10.4%
20260	3130200000	TLMA-SURVEYOR	\$ 32,545	\$ 18,047	\$ 14,498	80.3%
20000	3130300000	TLMA-CROSSING GUARD	\$ 695	\$ 1,032	\$ (337)	-32.7%
20008	3130700000	TLMA-TRANSP. EQUIP GARAGE-ISF	\$ 13,376	\$ 64,171	\$ (50,795)	-79.2%
22650	3130800000	TLMA-ALUC	\$ 1,192	\$ 927	\$ 265	28.6%
10000	3140100000	TLMA-CODE ENF	\$ 122,368	\$ 94,122	\$ 28,246	30.0%
10000	4100100000	MH-PUBLIC GUARDIAN	\$ 121,588	\$ 130,048	\$ (8,460)	-6.5%
10000	4100200000	MH TREATMENT	\$ 1,077,920	\$ 868,419	\$ 209,501	24.1%
10000	4100300000	MH DETENTION	\$ 112,504	\$ 86,706	\$ 25,798	29.8%

**Workers' Compensation Rates
FY 2018-19**

Attachment A

10000	4100400000	MH ADMINISTRATION	\$ 217,754	\$ 149,851	\$ 67,903	45.3%
10000	4100500000	MH SUBSTANCE ABUSE	\$ 168,496	\$ 162,051	\$ 6,445	4.0%
10000	4200100000	PUBLIC HEALTH	\$ 771,586	\$ 791,408	\$ (19,822)	-2.5%
10000	4200200000	CA CHILDREN SERVICES	\$ 91,055	\$ 112,434	\$ (21,379)	-19.0%
10000	4200400000	ENVIRONMENT HEALTH	\$ 160,205	\$ 104,455	\$ 55,750	53.4%
10000	4200600000	ANIMAL CONTROL SERVICES	\$ 319,057	\$ 336,604	\$ (17,547)	-5.2%
40050	4300100000	RIVERSIDE UNIVERSITY HEALTH SYSTEM	\$ 4,523,783	\$ 3,925,592	\$ 598,191	15.2%
10000	4300200000	RUHS MED INDIGENT SVC PROGRAM	\$ 11,190	\$ 8,874	\$ 2,316	26.1%
10000	4300300000	RUHS CORRECTIONAL HEALTH SERVICES	\$ 288,106	\$ 262,332	\$ 25,774	9.8%
40090	4300600000	RUHS COMMUNITY HEALTH CLINICS	\$ 403,902	\$ 260,387	\$ 143,515	55.1%
40200	4500100000	WASTE RESOURCES	\$ 642,111	\$ 728,066	\$ (85,955)	-11.8%
10000	5100100000	DPSS	\$ 6,264,920	\$ 5,387,704	\$ 877,216	16.3%
21050	5200100000	DCA-ADMINISTRATION	\$ 33,281	\$ 38,754	\$ (5,473)	-14.1%
21050	5200200000	DCA-LOCAL INITIATIVE PROGRAM	\$ 46,452	\$ 44,902	\$ 1,550	3.5%
21050	5200300000	DCA-OTHER PROGRAMS	\$ 2,335	\$ 2,048	\$ 287	14.0%
21450	5300100000	OFFICE ON AGING TITLE III	\$ 150,581	\$ 160,545	\$ (9,964)	-6.2%
10000	5400100000	VETERANS SERVICES	\$ 4,372	\$ 16,213	\$ (11,841)	-73.0%
10000	6300100000	COOP EXTENSION	\$ 1,376	\$ 1,165	\$ 211	18.1%
10000	7200100000	FACILITIES MGMT DEPT.	\$ 1,288,517	\$ 1,160,576	\$ 127,941	11.0%
10000	7300100000	PURCHASING	\$ 14,159	\$ 12,138	\$ 2,021	16.7%
45600	7300300000	PURCHASING-PRINTING SERVICES	\$ -	\$ 7,449	\$ (7,449)	-100.0%
45700	7300400000	PURCHASING-SUPPLY SERVICES	\$ 5,860	\$ 21,638	\$ (15,778)	-72.9%
45300	7300500000	PURCHASING-FLEET SERVICES-ISF	\$ 87,594	\$ 100,394	\$ (12,800)	-12.7%
45620	7300600000	PURCHASING-CENTRAL MAILING	\$ 63,702	\$ 46,423	\$ 17,279	37.2%
45500	7400100000	RCIT	\$ 356,868	\$ 333,446	\$ 23,422	7.0%
45520	7400600000	RCIT COMMUNICATION SOLUTIONS	\$ 15,163	\$ 11,269	\$ 3,894	34.6%
22570	7400900000	RCIT GEOGRAPHICAL INFO SYSTEM	\$ 5,084	\$ 5,025	\$ 59	1.2%
24625	915201	CSA 152 NPDES	\$ 41,101	\$ 30,594	\$ 10,507	34.3%
25400	931250	REG PARKS & OPEN SPC DISTRICT	\$ 403,232	\$ 273,402	\$ 129,830	47.5%
51630	935200	RCA OPERATIONS	\$ 7,309	\$ 6,315	\$ 994	15.7%
51630	935300	RESERVE MANAGEMENT	\$ 942	\$ 683	\$ 259	37.9%
25800	938001	CHILDREN & FAMILIES 1ST COMM	\$ 36,380	\$ 34,231	\$ 2,149	6.3%
10000	946001	SALTON SEA AUTHORITY	\$ 416	\$ 325	\$ 91	28.0%
15100	947200	FLOOD CONTROL DIST.	\$ 675,052	\$ 507,493	\$ 167,559	33.0%
22800	985101	PUBLIC AUTHORITY ADMINISTRATION	\$ 13,708	\$ 12,863	\$ 845	6.6%
		TOTAL:	\$ 44,920,428	\$ 37,824,821	\$ 7,095,607	18.8%

Medical Malpractice Insurance
FY 2018/2019

Attachment B

FUND ID.	DEPT. ID	AGENCY/DEPARTMENT/DISTRICT/DIVISION	FY 2018/2019	FY 2017/2018	% DIFF.
10000	2000100000	EMERGENCY MANAGEMENT DEPARTMENT	\$ 140	\$ -	100%
45800	1132000000	HUMAN RESOURCES-EXCLUSIVE CARE	\$ 4,039	\$ 3,406	19%
46120	1132900000	HUMAN RESOURCES-OCCUPATIONAL HEALTH	\$ 10,836	\$ 9,075	19%
40050	4300188400	RIVERSIDE UNIVERSITY HEALTH SYSTEM	\$ 9,705,175	\$ 8,673,786	12%
10000	4100400000	RUHS BEHAVIORAL HEALTH	\$ 302,168	\$ 240,742	26%
40090	4300600000	RUHS COMMUNITY HEALTH CLINICS	\$ 261,067	\$ 51,432	80%
10000	4200100000	RUHS PUBLIC HEALTH	\$ 85,575	\$ 293,559	-71%
Grand Total			\$ 10,369,000	\$ 9,272,000	11.83%