

County of Santa Clara

Board of Supervisors
Management Audit Division

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THIS RELATES TO

6.9.08 Item No. 4
Supplemental Information No. 1

June 5, 2008

To: Board of Supervisors

From: Management Audit Manager *RM*

Subject: Analysis of the FY 2008-09 Santa Clara County Recommended Budget

The attached report is a limited review of the FY 2008-09 County of Santa Clara Recommended Budget. To prepare this report, we analyzed all County revenue and expenditure accounts that receive funds from or contribute funds to the County General Fund. Other funds were also analyzed when appropriate. In addition, we reviewed the FY 2007-08 revenue and expenditure reports through Accounting Period 10, the FY 2008-09 Recommended Budget document, and other documents and work papers prepared by the departments and staff of the County Executive's Office. Our staff met with County Executive staff, various County financial officers, and department managers regarding the assumptions and projections upon which the FY 2008-09 Recommended Budget is based. The report has been discussed with the Budget Director, who will provide a separate written response to the recommendations contained herein.

The County Executive's Recommended FY 2008-09 Budget includes \$3,968,954,265 in expenditures for all funds, which amounts to an increase of \$143,844,679, or 3.8 percent more than the \$3,825,109,586 budget adopted by the Board of Supervisors at the beginning of FY 2007-08. The County Budget for FY 2008-09 also includes 15,309 positions, 0.4 percent more than the 15,245 positions approved by the Board of Supervisors in June of 2007. In terms of the General Fund, the FY 2008-09 Budget includes \$2,237,196,934 in expenditures, which amounts to \$20,150,130, or 0.9 percent more than the \$2,217,046,804 budget adopted by the Board of Supervisors at the beginning of FY 2007-08. The County Budget for FY 2008-09 also includes 9,249 General Fund positions, 1.3 percent more than the 9,127 positions approved by the Board of Supervisors in June of 2007.

Report Conclusions and Recommendations

The attached table summarizes our recommended revenue and expenditure changes by individual findings within Budget Units. Detailed explanations of our recommendations are discussed in the body of the report. In total, this report includes General Fund and other recommendations which amount to \$1,359,796 in net decreased revenue and \$22,072,556 in net reduced expenditures for a combined net increase in

Board of Supervisors
June 5, 2008
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resources of \$20,712,760. These adjustments pertain to the projected FY 2007-08 General Fund Balance, and the FY 2008-09 Recommended Budget.

We would like to thank the Office of Budget and Analysis and various departmental staff for their cooperation, responsiveness and assistance during the FY 2008-09 Budget Review.

**Review of the
County of Santa Clara
FY 2008-09 Recommended Budget**

**Prepared for the
Board of Supervisors of the
County of Santa Clara**

**Prepared by the
Board of Supervisors Management Audit Division
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June 5, 2008

**SUMMARY OF MANAGEMENT AUDIT DIVISION RECOMMENDATIONS
FY 2008-09 BUDGET REVIEW**

Budget Unit	Department Name	Revenue/Expenditure Account	Expenditure Decreases	Revenue Increases	Net Savings
101-509	General Fund Balance	Additional Salary and Benefit Savings	2,940,667	-	2,940,667
101-509	All Departments	Salary Savings Factor	11,384,137	-	11,384,137
101-921	All Departments	CalPERS Prepayment	2,624,469	-	2,624,469
101-921	All Departments	Salary and Lump Sum Payment Adjustments	1,310,812	-	1,310,812
106	Clerk of the Board of Supervisors	Assessment Appeals Fee	-	15,000	15,000
110	Controller-Treasurer	Aircraft Taxes	-	600,000	600,000
114	Clerk-Recorder	Real Property Transfer Tax	-	(4,000,000)	(4,000,000)
148	Department of Revenue	Civil Assessments	-	1,100,000	1,100,000
230	Office of the Sheriff	Law Enforcement Services to Other Agencies	-	329,956	329,956
230	Office of the Sheriff	Transportation	-	50,000	50,000
230	Office of the Sheriff	Other Law Enforcement Services	-	83,000	83,000
230	Office of the Sheriff	Salaries and Employee Benefits	172,175	-	172,175
235/240	Department of Correction	State Criminal Alien Assistance Program Funds	-	200,000	200,000
263	Facilities	Utilities	867,024	-	867,024
412	Mental Health	Contributions and Donations	-	212,248	212,248
417	Alcohol and Drug Services	Prior-Year Expenditure Adjustment	-	50,000	50,000
921 & 412	Valley Medical Center and Mental Health	Insurance	400,000	-	400,000
921	Valley Medical Center	Interest Expense	2,373,272	-	2,373,272
		TOTAL	22,072,556	(1,359,796)	20,712,760

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FY 2007-08 General Fund Balance

The FY 2008-09 Recommended Budget does not include as a one-time revenue source an estimate of General Fund Balance to be carried over from FY 2007-08 to FY 2008-09. Rather, the County Executive has assumed that the County will break even due to various revenue shortfalls, and will be unable to use any General Fund Balance as a one-time revenue source in FY 2008-09. The County Executive's Office of Budget and Analysis (OBA) is now projecting a deficit in the General Fund. To help address the shortfall, the Management Audit Division has identified additional savings that will be generated from unexpended salaries and benefits.

Based on an analysis of Accounting Period 10 data, which reflects actual expenditures through April 30, 2008, and payroll data from May, the Management Audit Division projects that \$12,566,887 of unbudgeted salary savings will be achieved in FY 2007-08. In comparison, OBA is reporting on its Financial Status Report for Accounting Period 10 that the County will achieve only \$9,626,220 in unbudgeted salary savings in FY 007-08. Differences in the projections from OBA and the Management Audit Division are illustrated in the following table.

**Comparison of OBA and Management Audit Division
Estimates of FY 2007-08 Unbudgeted Salary Savings**

	<u>OBA</u>	<u>Management Audit</u>
Budgeted Expenditures*	\$1,038,728,597	\$1,043,527,411
Projected Expenditures	<u>(1,029,120,656)</u>	<u>(1,030,960,524)</u>
Projected Unbudgeted Salary Savings**	\$9,626,220	\$12,566,887
Difference in Net Projections		\$2,940,667

* Budgeted expenditures include budgeted salary savings, which is a negative appropriation that reduces funding for authorized positions to take into account unspent appropriations resulting from vacant positions and the savings realized from filling vacant positions at a lower salary level than originally budgeted.

The budget figures differ for OBA and the Management Audit Division because OBA used the current modified budget reported by departments, and the Management Audit Division used the current modified budget reported in SAP. The Management Audit Division also included the Board of Supervisors in its analysis while OBA did not.

** Unbudgeted salary savings is the difference between what was budgeted for salary savings and what was actually achieved. Our projection of FY 2007-08 actual salary savings amounts to \$36,180,789. In addition, OBA's projection of unbudgeted salary savings includes a salary adjustment of \$18,279.

Our projection of salary savings for FY 2007-08 is approximately \$2.9 million greater than that of OBA. While both projections are based on actual expenses through Accounting Period 10, they rely on slightly different methodologies to project salary and benefit expenses through the end of the year. The Management Audit Division's

projection incorporates year-to-date expenses, net of accruals, and an estimate of year-end expenses based on current payroll data and the number of workdays remaining in the year. The methodology that OBA has developed is similar but uses the number of pay periods remaining in the year plus a year-end accrual period to project year-end expenses based on current payroll data.

In addition, because the Sheriff's Office comprises about \$2.0 million of the \$2.9 million difference, the Management Audit Division compared its projection in FY 2007-08 to the level of savings achieved in past years. Our projection of FY 2007-08 unbudgeted salary savings for the Sheriff's Office amounts to \$7,276,896, which is close to the amount achieved in FY 2006-07 at \$7,821,862 and is slightly more than the amount achieved in FY 2005-06 at \$6,984,703. Furthermore, the Sheriff's Office generated an average of approximately \$7.2 million in unbudgeted salary savings over the past four years. We are therefore comfortable with our projection and believe that the Sheriff's Office will achieve a little more than \$7.2 million in unbudgeted salary savings in FY 2007-08.

Based on our analysis, we recommend that the County Executive recognize that an additional \$2,940,667, for a total of \$12,566,887, will be generated from unbudgeted salary savings in FY 2007-08.

FY 2008-09 Departmental Budgets

BU 101-509 – All Depts	Salary Savings Factor	Various Pages
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Expenditure Account 5107000		Salary Savings Factor
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
(\$23,732,903)	(\$35,117,040)	\$11,384,137

The County Executive has recommended a General Fund budget of \$23,732,903 in the expenditure account for salary savings in FY 2008-09. This is a negative appropriation that reduces funding for authorized positions to take into account unspent appropriations resulting from vacant positions, and the savings realized from filling vacant positions at a lower salary level than originally budgeted. Of this amount, \$21,870,794 is budgeted for General Fund departments, excluding BU 200 – Child Support Services, since it is fully supported by State and federal sources. The budgeted amount represents a 3.1 percent salary savings factor on the permanent employee salaries budget of \$703,506,120.

In a past memo to the Board of Supervisors, the County Executive explained that salary savings factors differ between General Fund departments, based on operational factors, but average between 3 percent and 4 percent Countywide. The County Executive bases the salary savings factor solely on permanent employee salaries, since employee benefits rates are calculated using a vacancy rate factor that results in a built-in salary savings for these expenses. However, not all benefits have this built-in salary savings. This includes the County-paid employee share of PERS as well as FICA and Medicare. As a result, budgeted salary savings amounts to only about 2.0 percent of the gross budget for salaries and benefits in FY 2008-09.

Because budgeted salary savings does not account for all benefits, we compared our projection of FY 2007-08 actual salary savings to the County Executive’s recommendation of FY 2008-09 budgeted salary savings. Based on Accounting Period 10 data, we project that actual salary savings will amount to \$36,180,789, including \$12,566,887 in unbudgeted salary savings, in FY 2007-08. This equates to about a 3.4 percent salary savings factor based on the gross budget for salaries and benefits among General Fund departments, excluding Child Support Services. As a result, the projected salary savings factor for FY 2007-08 is approximately 1.4 percentage points greater than the budgeted salary savings factor for FY 2008-09, as shown in the following table.

**Comparison of FY 2007-08 Projected and FY 2008-09 Budgeted
Salary Savings for General Fund Departments**

	<u>FY 2007-08 Projected</u>	<u>FY 2008-09 Budgeted</u>
Salary Savings	\$36,180,789	\$21,870,794
Gross Budgeted Salaries and Benefits	\$1,067,141,313	\$1,108,497,710
Salary Savings Factor	3.4%	2.0%
Salary Savings Based on Projected		\$37,582,953

A salary savings factor of 3.4 percent falls within the range of 3 to 6 percent that the Board of Supervisors has established as its policy relating to salary savings (Board Policy No. 4.5). It is also in line with the actual salary savings factor achieved in the four prior years, as follows: 4.9 percent in FY 2006-07, 3.8 percent in FY 2005-06, 6.2 percent in FY 2004-05 and 5.7 percent in FY 2003-04. Consequently, if the 3.4 percent factor were applied to the FY 2008-09 Recommended Budget, the County would generate budgetary savings of approximately \$37.1 million.

In addition, based on payroll information for General Fund departments as of May 6, 2008, the FY 2008-09 Recommended Budget includes 624 vacant positions, at a cost of \$69,881,439 (see Attachment 1). If these positions, or another combination of positions with the same total cost, remained vacant throughout the year, the salary savings factor that would be achieved is 6.3 percent. However, any salary savings achieved would be mitigated by certain departments, such as those with 24/7 operations, which use overtime or extra help to backfill for vacancies. Consequently, if half the cost of the vacant positions were saved, the County would achieve a salary savings factor of approximately 3.1 percent.

Since General Fund departments were able to achieve a salary savings factor of approximately 4.9 percent in FY 2007-08, and due to the large number of existing vacancies, we recommend that the County Executive adjust the salary savings factor in individual General Fund departments to achieve an overall rate of no less than 3.0 percent on the gross budget for salaries and benefits. The following table compares the salary savings that would be budgeted using a 3.0 percent factor versus a 3.4 percent factor.

**Adjusted FY 2008-09 Salary Savings for General Fund Departments
Based on a 3.0% versus 3.4% Salary Savings Factor**

<u>Salary Savings Factor</u>	<u>Budgeted Savings</u>	<u>Adjusted Savings</u>	<u>Additional Savings</u>
3.4%	\$21,870,794	\$37,582,953	\$15,712,159
3.0%	\$21,870,794	\$33,254,931	\$11,384,137

Difference **\$4,328,022**

While an additional \$4.3 million in savings would be budgeted using a salary savings factor of approximately 3.4 percent, we acknowledge that it may be imprudent to budget salary savings at this level, since the FY 2008-09 Recommended Budget includes General Fund revenues that have been budgeted aggressively. Accordingly, we have adjusted the FY 2008-09 budget for salary savings by only \$11,384,137 for a total negative appropriation of \$35,117,040, which includes \$1,862,109 in salary savings for Child Support Services.

BU 101-921 – All Depts Prepayment of Annual Employer Contribution to CalPERS Various Pages

<u>Account</u>	<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
Expenditure 5110600—PERS	\$241,139,722	\$220,525,702	\$20,614,020
Expenditure 5108600—Misc. Salaries	11,949,599	11,562,945	\$386,654
Revenue 4301100—Int. on Deposits	25,237,742	22,232,456	(\$3,005,286)
Revenue State/Fed. Reimbursements			<u>(\$1,248,432)</u>
Total All Funds			\$16,746,956
Total General Fund and VMC Enterprise Fund			\$15,036,091

The FY 2008-09 Recommended Budget includes approximately \$245.7 million of County paid contributions to CalPERS pertaining to employer and employee contribution requirements. This amount includes approximately \$241.1 million budgeted as PERS Retirement and \$4.6 million budgeted as Miscellaneous Salaries. The \$245.7 million contribution amount was calculated based on bi-weekly County payments throughout the fiscal year. Since the Recommended Budget proposes that the FY 2008-09 annual employer contribution again be prepaid in order to take advantage of the interest rate differential between the CalPERS assumed rate of return of 7.75 percent and the County's projected FY 2008-09 average rate of return on Commingled Fund investments of 3.24 percent, an estimated net benefit of \$12.4 million was budgeted for the General Fund and the Valley Medical Center Enterprise Fund.

However, working with the Employee Services Agency (ESA) fiscal staff, Sheila Mohan and Andy Balance, we were able to do a more detailed analysis of the amounts

budgeted for employer contributions to CalPERS for the employer share of costs only, versus the comparable fixed prepayment amount of \$180.9 million offered by CalPERS. This analysis determined that the net benefit to the County is \$18.0 million. The benefit to the General Fund and Valley Medical Center Enterprise Fund would amount to approximately \$16.3 million. This amount accounts for loss of investment income of \$3.0 million that otherwise would have been earned by the County Commingled Fund.

In addition, OBA worked with revenue-supported departments to develop a more precise estimate of reduced reimbursements from State, federal and other non-County entities, based on reduced PERS expenditures. OBA determined that reimbursement revenues are estimated to decline by approximately \$1.2 million. Therefore, the total net General Fund benefit, including the Valley Medical Center Enterprise Fund is projected to amount to approximately \$15,036,091, which is \$2,624,469 more than the projected savings in the Recommended Budget. Attachment 2 provides a detailed description of the projected expenditure savings, revenue loss and reduced reimbursements.

BU 101-921 - All Depts	<u>Salary and Lump Sum Payment Adjustments</u>	Various Pages
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	County Executive Recommended	Management Audit Proposed	Budgeted Salary Reduction General Fund 001 & VMC Enterprise Fund 60 Expenditure Decrease
Fund 001	(\$1,325,562)	(\$2,176,495)	850,933
Fund 60	(\$1,836,248)	(\$2,296,127)	459,879
Total	(\$3,161,810)	(\$4,472,622)	\$1,310,812

The proposed adjustments to this expenditure account address two different aspects of the Countywide salary budget proposed by the County Executive. Details of the proposed adjustments to the two salary issues are shown in the following table, and are described in the remainder of this section.

	General Fund Fund 001	VMC Enterprise Fund 60
County Executive Recommended	(1,325,562)	(1,836,248)
Adjustment, Pay Raise Dates	(393,186)*	(239,844)
Adjustment, Lump Sum Payments	<u>(457,747)</u>	<u>(220,035)</u>
Subtotal, Management Audit Adjustments	<u>(850,933)</u>	<u>(459,879)</u>
Management Audit Proposed Budget	(2,176,495)	(2,296,127)

* If this recommended budget adjustment is approved by the Board of Supervisors, the detail by budget unit will be provided. The amount shown is net of reduced State, federal and other reimbursements that would not be realized.

Adjustment for Pay Raise Dates

The FY 2008-09 Recommended Budget includes negotiated salary increases for approximately 34 County employee bargaining units that are separately represented by labor organizations. Each collective bargaining agreement provides for a percentage salary increase effective as of various dates throughout the fiscal year. Nearly all of the collective bargaining agreements between the County and the labor organizations call for salary increases during the 2008-09 fiscal year, on a date other than July 1. However, the County's current budget software entitled BRASS, which is used by the Office of Budget and Analysis (OBA), is limited in its capability to precisely calculate employee salary increases. Changes in rates of pay can only be calculated from the first day of a month.

Consequently, the FY 2008-09 increased salary and fringe benefit cost of 22 bargaining units was calculated from the first day of the month preceding the effective date of the negotiated increase, thereby overstating the FY 2008-09 budget. The increased salary and fringe benefit cost of five bargaining units was calculated from the first day of the month subsequent to the effective date of the negotiated increase, thereby understating the FY 2008-09 budget. Based on our analysis, the net cost of salaries and fringe benefits are overstated by approximately \$859,371. Of this amount, an estimated \$393,186 is funded from the General Fund and \$239,844 from the VMC Enterprise Fund, for a total benefit to the General Fund, based on the existing subsidy of Valley Medical Center, of \$633,030. The remaining balance is funded from non-General Fund sources, such as the Road Fund, Library Fund and other special funds. Attachment 3 provides a detailed analysis by bargaining unit of the excess salary and fringe benefit costs that are included in the FY 2008-09 Recommended Budget.

Lump Sum Salary Payments

The FY 2008-09 Recommended Budget includes negotiated salary increases for 16 collective bargaining units that provide for lump sum payments for employees who occupy job classifications within these units on specified dates. In total, lump sum payments budgeted in FY 2008-09 amount to \$18,982,192.

To qualify for a lump sum payment, employees in the included classifications must occupy the position on June 16, July 14, August 11, or November 17, 2008 (when only 14 positions are involved), depending on which collective bargaining unit they are in. However, based on the May 8, 2008 payroll, approximately 513.8 vacant positions are included in the FY 2008-09 Recommended Budget in job classifications that are scheduled to receive lump sum payments. The budgeted cost of lump sum payments for vacant positions total \$797,782, including \$538,534 for General Fund positions and \$258,869 for Valley Medical Center positions. Although the exact mix of vacant positions changes on a daily basis, the likelihood of a significant change during the next

six weeks is remote. Consequently, the monies budgeted for these lump sum payments could be deleted from the budget at this time.

Because the FY 2008-09 budget is predicated on the prepayment of CalPERS on a flat rate basis, and because the savings related to the CalPERS prepayment has already been accounted for in the budget, no additional savings related to lump sum payments can be accounted for in this recommendation. Therefore, the gross lump sum savings described above must be reduced to \$457,747 for the General Fund and \$220,035 for the Valley Medical Center Enterprise Fund.

BU 106 - Clerk of the Board of Supervisors Page 62

Revenue Account 4730150		Assessment Appeals Fee
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$90,000	\$105,000	\$15,000

This account represents fee revenue generated for each assessment appeals application filed with the Clerk of the Board. Although the Department has long been processing assessment appeals for the public, the charge per application was recently implemented as of 2007 and is a relatively new revenue source. A fee of \$30 is charged for each parcel or fiscal year that is appealed. Therefore, a single appeal application could generate multiple \$30 fees. For example, a total of 3,278 appeals have been filed as of June 3, 2008, resulting in 3,579 of the \$30 fee payments

The FY 2008-09 revenue estimate, or \$90,000, represents a 14 percent decrease from the current year's estimate, or \$105,000, and assumes 3,000 of the \$30 fee payments would be made on 2,748 total appeals, compared with the 3,579 fee payments on 3,278 appeals filed in the current fiscal year. Therefore, the Clerk of the Board is assuming that approximately 16.2 percent fewer appeals will be filed in FY 2008-09 than in the current year.

To assess whether this assumption is reasonable, Management Audit Division staff reviewed the historical information on the number of appeals filed, provided by the Clerk's Office, and information provided by the Assessor's annual report on the number of Proposition 8 adjustments made in property values. Proposition 8 adjustments are made by the Assessor in response to reductions in market values for real property, without taxpayer action. Since the Assessor has indicated that one reason for making adjustments when market values fall is to forestall large increases in appeals, we assumed there might be some relationship between the two data sets.

The following table presents the number and year-to-year percentage change in the volume of Proposition 8 adjustments and assessment appeals.

**Number and Percentage Change of Assessment Appeals
And Proposition 8 Adjustments, FY 1996-97 to FY 2007-08**

<u>Fiscal Year</u>	<u>Assessment Appeals</u>	<u>Pct. Change Yr. to Yr.</u>	<u>Prop. 8 Adjustments</u>	<u>Pct. Chg. Yr. to Yr.</u>
1996-97	7,220		88,000	
1997-98	4,448	-38.39%	68,000	-22.73%
1998-99	2,294	-48.43%	30,000	-55.88%
1999-00	1,962	-14.47%	7,000	-76.67%
2000-01	2,040	3.98%	0	-100.00%
2001-02	2,460	20.59%	0	0.00%
2002-03	2,755	11.99%	29,014	N/A
2003-04	3,842	39.46%	33,365	15.00%
2004-05	4,317	12.36%	24,743	-25.84%
2005-06	4,001	-7.32%	4,442	82.05%
2006-07	3,611	-9.75%	6,503	46.40%
2007-08	3,278	-9.22%	17,758	173.07%

As the two columns of this table addressing percentage change show, the volume of assessment appeals tends to move similarly to, but not in lockstep with, the volume of Proposition 8 adjustments. In the late 1990s, when a high volume of value reductions by the Assessor slowly declined, the volume of assessment appeals declined as well. As the volume of Proposition 8 adjustments rose from FY 2002-03 through 2004-05, the volume of appeals rose as well. In FY 2007-08, the volume Proposition 8 adjustments rose, after being very low in the prior two years.

Furthermore, recent news coverage of the County's housing market has observed a decline in sales prices, reflecting the large stock of homes on the market. The California Association of Realtors housing market report for April, the most recent month available, noted that the median selling price of homes in California was 32 percent lower than the median in April 2007, and the median in Santa Clara County was 26 percent lower. This information foreshadows the likelihood of a continued large number of Proposition 8 adjustments and assessment appeals, based on falling values.

Based on this information, we propose that the revenue projection for this source remain at the same level in the Recommended Budget as in the FY 2007-08 budget, which assumes that 3,500 fee payments will be received on about 3,206 appeals.

BU 110 – Controller-Treasurer **Page 229**

Revenue Account 4002200		Aircraft Taxes
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$4,500,000	\$5,100,000	\$600,000

As of Accounting Period 10, the Office of the Controller reported the General Fund had received \$4,875,000 in aircraft taxes during the current fiscal year, versus the budgeted amount of \$2,350,000. In its Period 10 Financial Status Report, the Office projected year-end total receipts of \$5,100,000. In that report, as well as in a response to Management Audit Division staff, the Office of the Controller reported that this figure should continue in FY 2008-09, based on information received from the Assessor that assessments on aircraft are likely to remain consistent with the levels that led to the current-year tax receipts.

When this item was reviewed as part of the 2005-06 Recommended Budget review, this revenue source was closely tied to activity at the San Jose International Airport, because the assessments involved included assessment of commercial aircraft operating there. According to the airport's Monthly Activity Report, obtained from its website, total passenger visits through March in Fiscal Year 2008 were 7,783,887 a 0.7 percent decline from the same period in 2007. Cargo carried amounted to 43,254,170 pounds, a 6.4 percent decline from the same period in 2007. Declines in passengers carried are a relatively recent phenomenon, with year over year passenger volumes being higher in the current fiscal year as recently as August 2007.

Based on the information provided by the Office of the Controller, and its concurrence, the budgeted amount in this revenue account should be increased by \$600,000, to \$5.1 million.

BU 114 – Clerk-Recorder **Page 255**

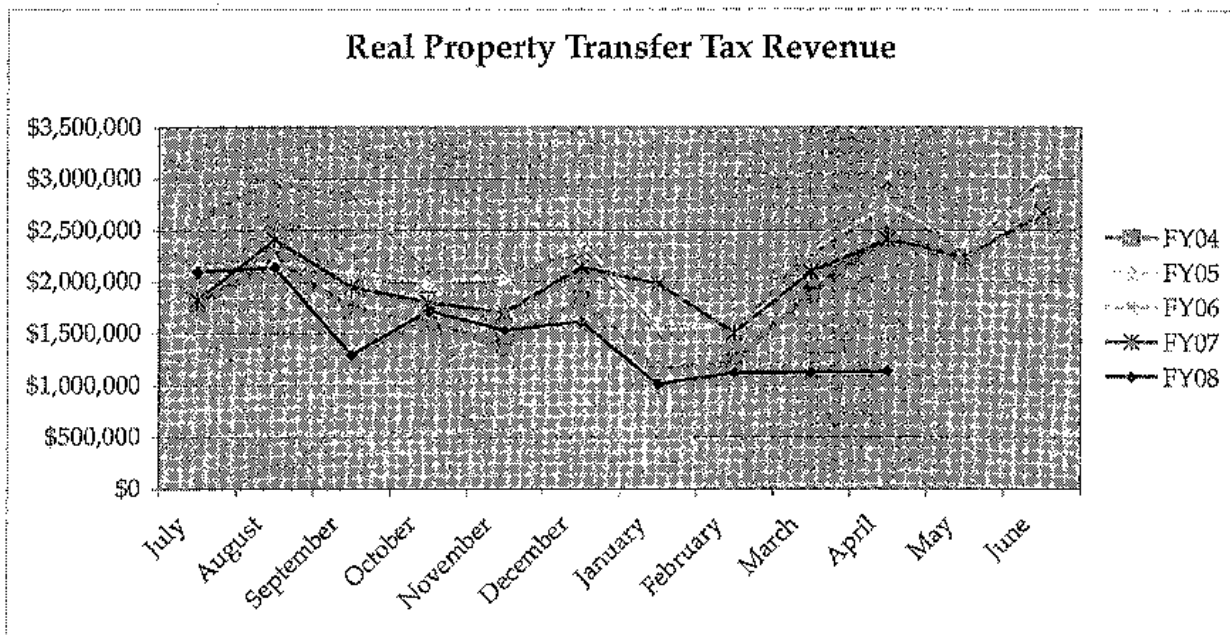
Revenue Account 4020300		Real Property Transfer Tax
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$22,000,000	\$ 18,000,000	(\$4,000,000)

Real Property Transfer Tax revenue is received when real property transfers ownership. While many types of property transactions are included in this category, this revenue is largely a function of two factors: the number of homes sold and the price of homes sold. The County Executive's method for estimating this revenue has historically yielded reasonably accurate projections, but the revenue is particularly difficult to

estimate this year amid the uncertainty caused by the unfolding mortgage market downturn.

The County Executive's recommendation to budget this revenue at \$22 million in FY 2008-09 is based on calculations performed in early 2008, prior to the collection of data from March and April. Given market forecasts and aberrantly low revenue collections from March and April, we believe that \$22 million significantly overestimates the likely revenue in FY 2008-09.

For the current year, FY 2007-08, the Management Audit Division's projection for Real Property Transfer Tax revenue is \$17,747,903, more than \$7 million under than the budgeted \$24,750,000. The chart below shows this monthly revenue for FY 2003-04 through FY 2007-08, Period 10.



As the chart shows, the FY 2007-08 revenue is divergent, particularly since February, from the general pattern evident throughout recent years. While the number of homes sold in April 2008 rebounded, the sales prices were low enough to keep the total revenue unusually low. The Mortgage Bankers Association's national mortgage forecast predicts that both the quantity and price of home sales will continue to drop through the fourth quarter of 2008 (calendar), and then begin to recover modestly to first quarter 2008 levels in mid-2009. Accordingly, we assume that the Real Property Transfer Tax revenue in FY 2008-09 will approximately reflect the level in FY 2007-08.

BU 148 – Department of Revenue **Page 268**

Revenue Account 4712050		Civil Assessments
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$0	\$ 1,100,000	\$ 1,100,000

This revenue is received from the State as reimbursement for cost of collection of traffic fines and fees by the Department’s Traffic Program, which is part of a two year-old State-mandated program. The County received no revenues for this program until April 2008, after State legislation was passed to authorize the semi-annual return of specified amounts of these funds. The Department estimates that Civil Assessments will yield \$320,000 in the second half of FY 2007-08. This revenue is expected to grow. Per state law, it cannot exceed \$2,500,000 annually.

Despite the fact that the Department estimates this program will yield approximately \$1,100,000 in revenue in FY 2008-09, Civil Assessments is budgeted at zero in the FY 2008-09 Recommended Budget because the County Executive’s Office recommended that these funds be held for the possibility of covering the debt service on a potential new court building. According to staff in the County Executive’s Office, individuals representing the County, the Superior Court, and the State’s Administrative Office of the Courts have been engaged in discussions for several months regarding this potential development.

The Management Audit Division recommends that these funds be budgeted to reflect the expected revenue of \$1,100,000. The decision to allocate the funds for capital projects or other uses is a policy matter and should be considered by the Board of Supervisors. Should the Board support the proposed use of this revenue, a reserve may be established to designate the funds for the specified use.

Budget Unit 230 – Office of the Sheriff **Page 321**

Revenue Account 4301100		Law Enforcement Services to Other Agencies
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$12,915,044	\$13,245,000	\$329,956

Sheriff patrol services to the contract cities of Cupertino, Los Altos Hills and Saratoga are budgeted in the Patrol-West Valley Cost Center 3907, and account for the cost of these services to the three cities. In addition, Sheriff’s deputies working out of the Patrol-West Valley Cost Center provide law enforcement services to adjacent unincorporated areas of the County. The cost of services to the contract cities are paid

directly by each city, while the cost of services to the unincorporated areas are paid by the County General Fund. In Fiscal Years 2003-04, 2004-05 and 2005-06, the contract city costs, based on their payments to the County, accounted for approximately 80 percent of the Patrol-West Valley Cost Center budget and the unincorporated area costs accounted for the remaining 20 percent. However, in FY 2006-07, service to the cities accounted for about 81.6 percent of the costs, while service to the unincorporated area accounted for 18.4 percent. As projected in FY 2007-08, the breakdown in service is even more skewed, with city patrol services projected to account for about 83.6 percent of service, while unincorporated area services account for only 16.4 percent.

The FY 2008-09 Patrol-West Valley Cost Center budget amounts to \$16,230,996, which is an increase of \$955,315 over the FY 2007-08 budget of \$15,275,681. The budgeted increase includes additional salary and benefit costs to reflect FY 2008-09 rates, as well as inflationary adjustments to service and supplies costs, but provides for the same level of services as currently provided in FY 2007-08, with no additional staffing. As currently proposed, the Recommended Budget only passes along \$388,985 (41 percent) of the \$955,315 increased cost to the contract cities, while the County General Fund would absorb \$561,330, or 59 percent (5,000 is offset by fees received related to certain types of Vehicle Code violations). Since no service changes are anticipated for either the contract cities or the unincorporated areas, historical cost-sharing reflecting the actual distribution of costs between the County and cities should be maintained in the proposed budget. The proposed contract revenue increase of \$329,956 achieves this goal, creating a budget where contract-city revenues would reimburse 81.6 percent of expenditures. Without this recommended revenue increase, the FY 2008-09 Recommended Budget would have the County General Fund subsidize the contract cities by \$329,956. The Sheriff's Department has provided no additional information indicating that the proposed budget reflects an anticipated increase in services to the unincorporated area, relative to the cities.

The Sheriff disagrees with this recommendation, based on a FY 2006-07 agreement with the County Executive's Office of Management and Budget to estimate funding of the Patrol-West Valley Cost Center budget at an 80 percent – 20 percent split between the contract cities and the unincorporated area. Although the Sheriff acknowledges that the actual cost distribution during the past two years has been higher than 80 percent – 20 percent, and that the proposed increase in revenue is less than would be needed to fully account for the contract cities' share of the costs, the Sheriff's Office believes the 80 percent-to-20 percent approach should be continued in FY 2008-09.

Revenue Account 4715200		Transportation
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$100,000	\$150,000	\$50,000

According to the Department, this revenue line item represents revenue from two sources, State reimbursement for County costs of extraditing prisoners from other

states, and charges to cities for transporting detainees on city warrants along with transporting Sheriff's Department detainees. Through Accounting Period 10, actual revenues received from this source totaled \$193,120, and the Department's Financial Status Worksheet projected year-end revenues at \$235,420. In response to inquiries about the budgeting of this revenue versus actual receipts, Department staff reported that reimbursements from the State are often received four to six months after claims are filed, and as a result, the FY 2007-08 receipts to date include some revenue that was actually the result of activity in FY 2006-07, but was accounted for in the current year, because it was received more than 90 days after the start of the current fiscal year. The Department noted that the delays are why actual revenues for FY 2006-07 were only \$80,967.

To assess this timing issue, Management Audit Division staff reviewed transactions for this revenue account in SAP. We assumed that four State reimbursements, received in September and October 2007, actually represented activity attributable to FY 2006-07 fiscal year. The four reimbursements amounted to \$72,014. Adding this figure to the actual receipts in FY 2007-07, revenue attributable to that year's activity totaled approximately \$152,000. Subtracting the four transactions from the estimated year-end revenue in the current fiscal year of \$235,420, results in estimated revenue from 2007-08 activity of approximately \$163,000.

Accordingly, based on the results of the past two fiscal years' activity, we recommend increasing the budgeted revenue from this account to \$150,000. This is a conservative assumption, since one could assume that the delay in reimbursements cited by the Department will continue, and that therefore budgeting for this revenue should purely be based on actual cash receipts in the prior fiscal year, which would dictate budgeting more than \$200,000, unless there is evidence that the pace of extraditions is going to slow down.

Revenue Account 4715900

Other Law Enforcement Services

<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$237,000	\$320,000	\$83,000

According to the Department, revenue in this account comes from two sources, revenue collected from other law enforcement agencies for use of the Sheriff's shooting range for qualifying tests, and fees charged to the public for crime reports and fingerprint services. The table below shows actual revenue collections for this account in previous years:

Fiscal Year	Actual Revenues
FY 1998-99	\$209,848
FY 1999-00	369,204
FY 2000-01	252,655
FY 2001-02	332,486
FY 2002-03	340,315
FY 2003-04	309,344
FY 2004-05	304,311
FY 2005-06	322,386
FY 2006-07	339,642
FY 2007-08	430,548

As the table shows, it has been 10 years since actual receipts in this account have been less than the amount budgeted for FY 2008-09, and in eight of the nine years, actual receipts exceeded the Recommended Budget amount for next year by \$67,000 or more. Current year receipts, as projected by the Department in its Period 10 Financial Status report, are projected to exceed the budgeted amount by more than \$193,000. Management Audit staff also reviewed the individual transactions that made up the current year's actual receipts, and observed no unusual one-time transactions that caused the increased collections. We therefore believe that the significant increase in collections in this account starting in FY 2001-02 simply reflects increased requests for services. We therefore recommend that the budgeted amount be increased to \$320,000, which is less than the average of \$340,000 received in the past seven years, and less than the amount received in the past three years, and in five of the past seven years.

Expenditure Object 510

Salaries and Employee Benefits

<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
\$110,441,302	\$110,269,127	\$172,175

On May 2, 2006, the Board of Supervisors considered recommendations relating to facility security and protective services for the County Government Center at 70 W. Hedding Street, and the County Center at Charcot. Included in the approvals was approval of 4.9 FTE Sheriff's Technician positions to be stationed at two new security kiosks located on the first floor of the County Government Center

These positions were funded in both the FY 2006-07 and FY 2007-08 County budgets, but have not yet been filled, because the two kiosks at which the staff will be stationed have not yet been constructed. These kiosks, unlike the existing visitor's kiosk on the first floor, are supposed to include a variety of security monitoring equipment, including monitors for television cameras at key points inside and outside the building, links to duress alarms at key locations in the building, and monitoring of card-key systems to exterior. According to the Facilities Department Capital Programs Division, which is overseeing the security project, a contract for County Government Center

FY 2002-03	\$250.0 million
FY 2003-04	296.8 million
FY 2004-05	301.0 million
FY 2005-06	405.0 million
FY 2006-07	399.0 million
FY 2007-08	410.0 million

Media sources also note that the Senate Budget Committee had approved funding of \$417.0 million for the program, prior to the full Senate's decision to provide \$950 million. The \$417.0 million figure represents a modest 1.7 percent increase over FY 2007-08, less than the 2.8 percent increase provided in the current year. Assuming a federal budget of \$417.0 million is approved for this program, and the County receives the same percentage of the funds, .41 percent, that it received in FY 2007-08, the County should receive \$1,724,599, an increase of \$411,670 over the budgeted amount. Allowing for the uncertainty of the federal budget, we propose increasing the budget by \$200,000, to \$1,512,929.

BU 263 – Facilities

Expenditure Accounts 5290100 - 5290200

Utilities

<u>Account</u>	<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
5290100 Utilities	\$397,657	\$295,440	\$102,217
5290110 Utilities—Electricity	9,574,128	9,213,836	383,426
5290120 Utilities—Natural Gas	3,293,131	3,074,336	226,514
5290130 Utilities—Water	630,460	588,573	43,365
5290140 Utilities—Sewer County	365,176	340,913	25,118
5290150 Utilities—Cities	1,796,402	1,677,050	123,563
5290200 Lights & Signals—Energy	3,275	3,058	225
Total	\$16,060,229	\$15,193,205	\$867,024

Prior to this year, most utility costs were lumped together in one Utilities item, Expenditure Account 5290100. This year, the County Executive's Recommended Budget breaks each type of utility cost into its own line item, as specified above. The Department estimates this expenditure by developing an estimate for the overall utilities budget and then allocating the costs to each account based on a percentage distribution. Accordingly, the Management Audit Division developed an overall estimate and then allocated the costs by the same percentage distribution.

Estimating the Base

Actual utilities expenditures have consistently fallen short of budgeted levels since FY 2001-02, as shown in the table below.

**Budgeted versus Actual Utility Expenditures
FY 2001-02 Through FY 2008-09**

<u>Fiscal Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Percent Difference</u>
2001-02	\$13,876,170	\$11,976,854	15.86%
2002-03	12,711,419	12,142,136	4.69%
2003-04	12,300,913	11,348,519	8.39%
2004-05	12,420,320	11,054,294	12.36%
2005-06	12,679,937	11,336,075	11.85%
2006-07	13,971,692	12,603,559	10.86%
2007-08	14,440,371	11,849,957 (estimate)	21.86%

According to the Department, the FY 2008-09 Recommended Budget for utilities is based on the current year budget, plus adjustments for buildings that will be eliminated or added, and estimated rate increases. Instead of basing our estimate on the current year budgeted expenditures (\$14,440,371), the Management Audit Division begins with current year projected actual expenditures (\$11,849,957). To arrive at that projection, we start with the year-to-date (YTD) actual through Accounting Period (AP) 11 (May), which is \$10,848,633. We project the only remaining month by multiplying that YTD amount by 9.23%, which is the percentage of FY 2006-07 YTD cost (as of AP 11) represented by FY 2006-07 AP 12. This yields a higher estimate than a standard straight-line projection, which we believe is appropriate since utility costs in June typically rise above the YTD average.

Adjustments

The Department reports that the delay in completion of several facilities projects contributed to the surplus of utility funds in the current year. The new Morgan Hill Courthouse and Justice Building, the new Fleet facility and the Junction Avenue warehouse would have accounted for a net of approximately \$537,500 in utilities costs, according to the Department. These facilities are projected for completion between December and February, approximately half way through FY 2008-09. Therefore, we added 50 percent of \$537,500 (\$268,750) to our estimate for FY 2008-09.

The Department assumed 4 percent inflation to estimate rate increases. We concur that this is a reasonable assumption and added \$473,998 to our estimate.

For FY 2008-09, square footage changes include new buildings at the Valley Specialty Center, Valley Health Centers at Fair Oaks and Gilroy, and the new Crime Laboratory, and a demolition at Fair Oaks. The Department reports that the net increase in utilities costs of these square footage changes is \$950,717, which we added to our estimate.

To allow for variability of utilities costs due to changes in weather patterns, a significant concern to the Department, we added an additional 10 percent contingency factor, amounting to \$1,354,342.

Additionally, we added \$295,440 for the combined annual cost of the new Utilities/Energy Program Manager and the Climate Change Coordinator positions, also known as the "Cool Counties" positions.

These adjustments yield our proposed overall figure of \$15,193,205.

Allocation to Line Items

We allocated the total cost (except the \$295,440 for the Cool Counties positions) across the six line items according to the percentage distribution developed by the Department.

BU 412 – Mental Health Page 475

Revenue Account 4813200		Contributions & Donations
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
(\$212,248)	\$0	\$212,248

The source for this revenue account is the Morrison Trust Fund, a source that will expire by the end of the current year. Due to a technical error, the recommended budget included negative revenues of \$212,248 for this account. The Office of Budget and Analysis (OBA) has concurred that the negative revenues were caused by a system error and that they had intended to set the revenues at \$0 in the recommended budget. OBA is planning on correcting the error in a report that will be submitted to the Board in June.

BU 417 – Alcohol and Drug Services Page 512

Revenue Account 4813500		Prior-Year Expenditure Adjustment
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$0	\$50,000	\$50,000

The Department of Alcohol and Drug Services contracts for a portion of \$20 million of services annually. This revenue account reflects reimbursements by contractors for contract overpayments, identified through the year-end cost settlement process. When contract overpayments are identified a repayment plan is agreed to between the contractor and the Department.

The table below compares five years' actual revenues with the contract services budgeted expenditures, which have been provided as a baseline. Reimbursements for

contract overpayments have been increasing steadily since FY 2003-04, except in FY 2004-05, and more rapidly from FY 2006-07 onwards. By the close of Accounting Period 10 in FY 07-08, revenues had more than quadrupled from FY 2003-04 levels. It is reasonable to assume that given the constancy and upward trend of the revenue flows from overpayments, the Department will continue to receive reimbursement revenues in FY 2008-09. Based on the history of this account, we project that this revenue can be conservatively budgeted at \$50,000 in FY 2008-09, which is approximately equal to FY 2005-06's actual revenues, although the Contract Services budget is \$1,003,570 higher by comparison.

Actual Revenue, FY 2003-04 through FY 2007-08

<u>Fiscal Year</u>	<u>Revenue Actual</u>	<u>Contract Services Budget</u>	<u>Revenue as % of Contract Services Budget</u>
2003-04	\$46,820	\$19,975,432	0.23%
2004-05	\$40,008	\$19,450,418	0.21%
2005-06	\$49,783	\$20,677,918	0.24%
2006-07	\$74,253	\$21,708,861	0.34%
2007-08	\$193,386	\$22,963,359	0.84%
2008-09	--	\$21,681,488	--

The Department has expressed concern that budget projections would be ill-advised since the revenues are not consistent. However, we view this concern as unfounded given the historical trends highlighted above.

Expenditure Account 5220200

Insurance
(Malpractice Deductible Portion Only)

	<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
VMC	\$2,908,800	\$2,524,800	\$384,000
MH	<u>121,200</u>	<u>105,200</u>	<u>16,000</u>
Total	\$3,030,000	\$2,630,000	\$400,000

Revenue Account 4920100

Transfers In
(General Fund to VMC Fund 60)

	<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
VMC	\$97,404,031	\$97,020,031	(\$384,000)

Summary

By funding the County's medical malpractice deductibles at a slightly less conservative level than set forth in the Recommended Budget, the County could save \$400,000 in General Fund costs in FY 2009. The funding we recommend is still conservative—considerably more so than the funding for the County's auto and general liability deductibles—and would bring the budgeted expense closer to historical costs.

Medical Malpractice Costs

The County incurs medical malpractice claims in Mental Health services (Budget Unit 412) and in Valley Medical Center (Budget Unit 921.) When a claim arises, the County pays up to the first \$500,000, as an effective "deductible." The probable deductible expense is estimated by an outside actuary. The County's Risk and Insurance Division sets the rates charged to Mental Health and VMC on the basis of these estimates.

The estimates are predicated on two assumptions: 1) estimated actual losses, and 2) the likelihood that losses will exceed that estimate. In actuarial terms, budgeting at the estimated actual loss amount subjects the County to a "50 percent chance" that true expenses will exceed budget. Therefore, actuaries also estimate larger amounts that would be likely to cover costs a greater percentage of the time. For example, an actuary will estimate that a given amount would cover costs "85 percent" of the time. Actuaries call this the "85 percent confidence level."

County Practices

In the past, the County conservatively budgeted its deductible expenses at high confidence levels for auto, general liability and medical malpractice. A few years ago, the County reduced budgets for auto and general liability deductibles to just the estimated actual losses. However, the FY 2008-09 Recommended Budget still conservatively budgets malpractice deductibles at "85 percent."

Regardless of actual costs, departments pay the budgeted rate to Risk and Insurance. If deductible expenses are lower than budgeted, Risk and Insurance receives more cash than it spends, and this excess is added to the insurance fund balance. At the 85 percent level, the FY 2009 budget sets the malpractice deductible expense at \$3,030,000, resulting in an expected *surplus* balance of \$1.23 million at year end.

Historical Costs

The actual average amounts paid for medical malpractice self insurance costs over the last 20 years is \$1,582,757. Assuming modest inflation in the expenses each year, we estimate this amount to be roughly \$2.2 million in today's dollars. Therefore, the Recommended \$3 million sets this expense at about \$800,000 more than the inflation-adjusted average historical expense.

Recommendation

Since any insufficiency in this amount in FY 2008-09 would simply be paid from the surplus cash left over from previous years' excess payments, it is reasonable to reduce the budget for malpractice deductibles from \$3,030,000 at the 85 percent confidence level to \$2,630,000 at the 80 percent confidence level, saving \$400,000. This would reduce the expense in Mental Health by \$16,000, which is a direct General Fund savings. The balance of savings, \$384,000, would be realized in the Valley Medical Center Operations Fund (60). Per the Recommended Budget, the Operations fund will receive a General Fund subsidy of \$97,404,031 in FY 2008-09. We recommend reducing the subsidy by \$384,000, to \$97,020,031. Thus, the total General Fund savings would be \$384,000 from the VMC transfer, plus \$16,000 in Mental Health, for a total of \$400,000.

BU 921 – Valley Medical Center **Page 557**

Expenditure Account 5420100		Interest Expense
<u>County Executive</u>	<u>Management Audit</u>	<u>Expenditure</u>
<u>Recommended</u>	<u>Proposed</u>	<u>Decrease</u>
\$32,972,216	\$30,598,944	\$2,373,272

The FY 2008-09 Recommended Budget includes \$32,972,216 for VMC interest expense related to capital project financing and working capital. A review of the Department's calculation of working capital interest expense determined that a rate of 4.0 percent was

used versus the Treasurer's current estimate, which ranges from 3.10 percent to 3.44 percent during FY 2008-09. Based on the Department's projected FY 2008-09 cash flow schedule, use of the current projected interest rates would reduce the interest expense budget requirement by \$84,663.

In addition, a review of the projected interest expense related to outstanding capital project bonds determined that VMC had double counted the interest expense related the 2006 Series I and Series J bond issues in the amount of \$4,599,929, and did not account for a \$257,000 reduction in interest cost related to the 1994 Series B bond issue. Further, \$3,096,070 of interest expense pertaining to the 2007 Series K bond issue was not included in the FY 2008-09 Recommended Budget. These adjustments would result in an additional reduction of FY 2008-09 interest expense of \$1,761,359.

Lastly, based on discussions with staff in the Controller's Office who manage the payment of debt service on the County's outstanding bonds, it was determined that an average rate of 4.00 percent was used when projecting FY 2008-09 interest expense in December 2007. However, since that time interest rates have steadily declined to a current rate as of June 2, 2008 of 1.30 percent. Based on the actual rates the County received on comparable debt in the current fiscal year, the average FY 2007-08 rate was 2.84 percent. For FY 2008-09, the Controller's staff projects some upward pressure on rates during the fiscal year as more counties and other government agencies refund outstanding variable rate debt as the County recently did. Assuming that this results in a reversal of the interest rate trend that occurred in FY 2007-08 when the interest rate declined from a July 1, 2007 rate of 3.68 percent to a June 10, 2008 rate of 1.30 percent, FY 2008-09 rates would gradually increase from the current level of 1.30 percent to 3.68 percent, or an average annual rate of approximately 2.84 percent. Consequently, we believe a projected FY 2008-09 average rate of 3.50 percent would be conservative and would result in reduced interest expense projected to amount to approximately \$527,250.

In summary, reduced working capital interest expense is estimated to amount to \$84,663, corrected interest expense on certain bond issues described above amounts to \$1,761,359, and reduced interest costs based on a projected average FY 2008-09 interest rate of 3.50 percent amounts to \$527,250 for total combined savings of \$2,373,272.

**Budgeted Vacant Positions In General Fund Departments
Sorted from Oldest to Newest Vacancies**

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
D42	LAW ENFORCEMENT RECORDS TECH	230	24509	11/24/03	3909	20	Y	33,942	1
D42	LAW ENFORCEMENT RECORDS TECH	230	24510	11/24/03	3909	20	Y	33,942	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	23074	2/2/04	4450	40	N	95,600	1
Y49	SOCIAL WORK COORD I	501	15144	4/5/04	5400	40	N	95,658	1
U64	DEPUTY SHERIFF	230	26563	7/17/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	29204	7/21/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	12003	8/2/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	27192	8/2/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	22450	8/16/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	26562	8/16/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	26565	8/16/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	27185	8/16/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	27186	8/16/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	29199	8/16/04	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	29201	8/28/04	3939	40	N	118,628	1
V35	REVENUE COLLECTIONS OFFICER	148	31323	3/28/05	2148	40	N	80,747	1
V35	REVENUE COLLECTIONS OFFICER	148	31324	3/28/05	2148	40	N	80,747	1
U64	DEPUTY SHERIFF	230	26566	5/9/05	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	29207	5/9/05	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	29208	5/9/05	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	27189	7/4/05	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	12059	9/12/05	3905	40	N	118,628	1
U64	DEPUTY SHERIFF	230	29206	9/12/05	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	27183	12/5/05	3939	40	N	118,628	1
S85	LICENSED VOCATIONAL NURSE	414	29897	3/16/06	4132	20	N	39,488	1
E45	ELIGIBILITY WORKER III	501	3974	4/10/06	5300	20	Y	42,342	1
D42	LAW ENFORCEMENT RECORDS TECH	230	24508	6/5/06	3909	20	Y	38,838	1
G73	SHERIFF TECHNICIAN	230	32565	7/1/06	3916	40	N	68,870	1
G73	SHERIFF TECHNICIAN	230	32566	7/1/06	3916	40	N	68,870	1
G73	SHERIFF TECHNICIAN	230	32567	7/1/06	3916	40	N	68,870	1
G73	SHERIFF TECHNICIAN	230	32568	7/1/06	3916	40	N	68,870	1
G73	SHERIFF TECHNICIAN	230	32569	7/1/06	3916	40	N	68,870	1
U84	SHERIFF CORR OFFICER	235	32559	7/1/06	3136	40	N	124,848	1
D09	OFFICE SPECIALIST III	410	28247	7/3/06	2978	20	N	33,040	1
L37	COMMUNICATIONS SYSTEMS TECH	190	32196	7/31/06	2560	40	N	98,812	1
Y41	PSYCHIATRIC SOCIAL WORKER II	417	15128	7/31/06	4646	40	N	51,818	1
E07	COMMUNITY WORKER	417	24622	8/10/06	4620	20	Y	33,172	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	15010	8/14/06	4481	40	N	103,674	1
D41	LAW ENFORCEMENT RECORDS SUPV	230	2751	8/28/06	3909	40	N	102,614	1
B72	MENTAL HEALTH PROGRAM SUPV	412	32692	9/11/06	4329	40	N	142,189	1
D97	ACCOUNT CLERK II	230	3581	9/30/06	3901	40	N	66,706	1
V45	SUPV DEPUTY PUBLIC GUARDIAN	501	13127	11/6/06	4710	40	N	113,739	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	32893	11/20/06	4576	40	N	103,674	1
Y27	EMPLOYMENT COUNSELOR	501	18691	12/3/06	5200	40	N	98,777	1
U84	SHERIFF CORR OFFICER	235	12643	1/1/07	3136	40	N	104,712	1
U84	SHERIFF CORR OFFICER	235	12818	1/1/07	3126	40	N	104,712	1
U84	SHERIFF CORR OFFICER	235	29866	1/1/07	3126	40	N	104,712	1
D2E	HEALTH SERVICES REP	412	28422	1/1/07	4447	20	N	39,043	1
U64	DEPUTY SHERIFF	230	11822	1/15/07	3904	40	N	118,628	1
U64	DEPUTY SHERIFF	230	27188	1/15/07	3939	40	N	118,628	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
D51	OFFICE SPECIALIST I	114	27256	1/29/07	5655	40	N	57,875	1
B3N	PROGRAM MGR II	118	26579	2/10/07	2300	40	N	122,072	1
P67	REHABILITATION COUNSELOR	412	22812	2/26/07	4481	40	N	94,867	1
U64	DEPUTY SHERIFF	230	12054	3/10/07	3905	40	N	118,628	1
W52	BOARD AIDE-U	104	13566	3/12/07	1104	40	N	111,099	1
D51	OFFICE SPECIALIST I	114	27258	3/12/07	5655	40	N	57,875	1
D09	OFFICE SPECIALIST III	410	28316	3/12/07	2916	40	N	66,067	1
U64	DEPUTY SHERIFF	230	12056	3/26/07	3905	40	N	118,628	1
D42	LAW ENFORCEMENT RECORDS TECH	240	2811	3/26/07	3432	40	N	79,744	1
E19	PROBATION COMMUNITY WORKER	246	31739	3/26/07	3737	40	N	75,680	1
D2E	HEALTH SERVICES REP	412	33183	3/26/07	4398	40	N	67,304	1
D2E	HEALTH SERVICES REP	412	33184	3/26/07	4398	40	N	67,304	1
D2E	HEALTH SERVICES REP	412	33185	3/26/07	4398	40	N	67,304	1
E07	COMMUNITY WORKER	412	33177	3/26/07	4336	40	N	66,355	1
E07	COMMUNITY WORKER	412	33178	3/26/07	4336	40	N	66,355	1
M47	GENERAL MAINT MECHANIC II	263	19387	4/9/07	2429	40	N	75,112	1
S85	LICENSED VOCATIONAL NURSE	414	33237	4/9/07	4132	20	N	39,488	1
S85	LICENSED VOCATIONAL NURSE	414	33238	4/9/07	4132	20	N	39,488	1
S85	LICENSED VOCATIONAL NURSE	414	33235	4/9/07	4132	40	N	78,952	1
Y3A	SOCIAL WORKER I	501	14560	4/9/07	4803	40	N	84,678	1
D2E	HEALTH SERVICES REP	412	29392	4/23/07	4370	40	N	67,304	1
D2E	HEALTH SERVICES REP	412	29394	4/23/07	4462	40	N	67,304	1
H66	FOOD SERVICE WORKER II	246	6512	5/3/07	3706	40	N	59,489	1
D49	OFFICE SPECIALIST II	501	28789	5/7/07	4810	40	N	61,400	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	15011	5/8/07	4461	40	N	122,259	1
U64	DEPUTY SHERIFF	230	27191	5/21/07	3939	40	N	118,628	1
U64	DEPUTY SHERIFF	230	29196	5/21/07	3939	40	N	118,628	1
D09	OFFICE SPECIALIST III	501	28944	5/26/07	4805	40	N	65,887	1
C60	ADMIN ASSISTANT	412	28394	6/4/07	4353	20	N	35,952	1
E45	ELIGIBILITY WORKER III	501	4472	6/18/07	5302	40	N	99,168	1
G73	SHERIFF TECHNICIAN	230	27181	6/22/07	3914	40	N	68,870	1
D09	OFFICE SPECIALIST III	148	31316	6/25/07	2148	40	N	66,056	1
Y3C	SOCIAL WORKER III	501	26140	6/26/07	5400	40	N	100,008	1
B1N	SR MGMT ANALYST	118	32620	6/30/07	2300	40	N	111,652	1
U64	DEPUTY SHERIFF	230	11808	6/30/07	3904	40	N	118,628	1
Y31	SOCIAL SERVICES PRG MGR II	501	23734	6/30/07	4804	40	N	126,038	1
V44	LATENT FINGERPRINT EXAM I	230	33779	7/1/07	3909	40	N	85,169	1
E19	PROBATION COMMUNITY WORKER	246	32537	7/1/07	3729	40	N	85,226	1
V27	WEIGHTS & MEASURES INSP III	262	33820	7/1/07	5663	40	N	80,142	1
G3A	SR INFO TECHNOLOGY PROJECT MGR	145	34006	7/2/07	2621	40	N	175,383	1
U64	DEPUTY SHERIFF	230	18414	7/2/07	3904	40	N	118,628	1
E45	ELIGIBILITY WORKER III	501	4405	7/6/07	5300	40	N	81,700	1
Y3C	SOCIAL WORKER III	501	14766	7/9/07	5400	40	N	100,008	1
G73	SHERIFF TECHNICIAN	230	5903	7/15/07	3914	40	N	68,870	1
U64	DEPUTY SHERIFF	230	27184	7/23/07	3939	40	N	118,628	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	32517	7/28/07	4338	40	N	103,674	1
G73	SHERIFF TECHNICIAN	230	23799	7/30/07	3914	40	N	68,870	1
U61	SHERIFF'S SERGEANT	230	18052	7/30/07	3905	40	N	153,906	1
D49	OFFICE SPECIALIST II	501	31137	7/30/07	4715	40	N	61,400	1
E45	ELIGIBILITY WORKER III	501	4510	7/30/07	5300	40	N	89,442	1
W52	BOARD AIDE-U	105	13581	8/4/07	1105	40	N	111,099	1
U53	CORR LIEUTENANT	240	11574	8/13/07	3412	40	N	208,888	1
D49	OFFICE SPECIALIST II	501	28849	8/13/07	5203	40	N	61,400	1
D42	LAW ENFORCEMENT RECORDS TECH	240	2807	8/23/07	3432	40	N	80,970	1
Y3C	SOCIAL WORKER III	501	19305	8/25/07	5400	40	N	100,008	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
D09	OFFICE SPECIALIST III	110	29359	8/27/07	2113	40	N	74,150	1
G73	SHERIFF TECHNICIAN	230	23797	8/27/07	3914	40	N	80,613	1
J67	HEALTH INFORMATION CLERK III	410	21810	8/27/07	2998	40	N	61,568	1
D2E	HEALTH SERVICES REP	412	33187	8/27/07	4488	40	N	67,304	1
Y30	SOCIAL SERVICES PRG MGR III	501	23745	9/8/07	4700	40	N	163,012	1
D09	OFFICE SPECIALIST III	501	28932	9/10/07	4812	40	N	76,305	1
D42	LAW ENFORCEMENT RECORDS TECH	240	2806	9/15/07	3432	40	N	93,160	1
B3N	PROGRAM MGR II	118	26578	9/24/07	2300	40	N	133,030	1
E19	PROBATION COMMUNITY WORKER	246	3716	9/24/07	3749	40	N	88,262	1
S48	PUBLIC HEALTH NURSE II	410	23066	9/24/07	2950	40	N	135,167	1
D2E	HEALTH SERVICES REP	412	28431	9/24/07	4444	40	N	78,084	1
U61	SHERIFF'S SERGEANT	230	18055	9/25/07	3905	40	N	177,006	1
B3N	PROGRAM MGR II	107	31484	10/8/07	2530	40	N	145,549	1
B1N	SR MGMT ANALYST	118	30863	10/8/07	2300	40	N	132,514	1
U64	DEPUTY SHERIFF	230	12058	10/8/07	3905	40	N	118,628	1
P74	DIR RESEARCH EVALUATN A D SVS	417	18925	10/8/07	4607	40	N	153,466	1
D1E	SR HEALTH SERVICES REP	418	34304	10/8/07	4182	40	N	79,265	1
D1E	SR HEALTH SERVICES REP	418	34305	10/8/07	4182	40	N	79,265	1
D1E	SR HEALTH SERVICES REP	418	34306	10/8/07	4182	40	N	79,265	1
D1E	SR HEALTH SERVICES REP	418	34307	10/8/07	4182	40	N	79,265	1
D1E	SR HEALTH SERVICES REP	418	34308	10/8/07	4182	40	N	79,265	1
D1E	SR HEALTH SERVICES REP	418	34309	10/8/07	4182	40	N	79,265	1
D1E	SR HEALTH SERVICES REP	418	34310	10/8/07	4182	40	N	79,265	1
D1E	SR HEALTH SERVICES REP	418	34311	10/8/07	4182	40	N	79,265	1
E45	ELIGIBILITY WORKER III	501	21686	10/8/07	5300	20	Y	42,342	1
D97	ACCOUNT CLERK II	114	3523	10/22/07	5655	40	N	73,992	1
U39	SPECIAL ASST COUNTY COUNSEL-U	120	19149	10/22/07	1120	40	N	269,226	1
S85	LICENSED VOCATIONAL NURSE	414	33129	10/22/07	4160	20	Y	42,945	1
S85	LICENSED VOCATIONAL NURSE	414	10505	10/22/07	4132	20	N	43,918	1
E44	ELIGIBILITY WORK SUPV	501	3921	10/22/07	5300	40	N	114,231	1
W52	BOARD AIDE-U	105	13583	10/25/07	1105	40	N	111,099	1
X44	PROBATION MGR	246	13943	10/27/07	3720	40	N	171,077	1
Y3C	SOCIAL WORKER III	501	14820	10/27/07	5400	40	N	91,890	1
D1F	MENTAL HLTH OFFICE SUPERVISOR	412	31196	10/29/07	4444	40	N	95,814	1
B1W	MGMT AIDE	501	20718	10/29/07	4804	40	N	83,546	1
D72	CLIENT SERVICES TECHNICIAN	501	22843	10/29/07	4812	40	N	77,217	1
A10	DEPUTY COUNTY EXECUTIVE	107	23	11/3/07	1135	40	N	259,092	1
U84	SHERIFF CORR OFFICER	235	12669	11/3/07	3136	40	N	116,008	1
D09	OFFICE SPECIALIST III	110	28994	11/5/07	2113	40	N	70,347	1
G5E	SOFTWARE ENGINEER IV	145	30400	11/5/07	2632	40	N	152,924	1
D49	OFFICE SPECIALIST II	246	27959	11/5/07	3703	40	N	70,816	1
B1L	MGMT ANALYSIS PROG MGR I	501	31256	11/5/07	4800	40	N	133,882	1
B1P	MGMT ANALYST	501	19350	11/5/07	4800	40	N	122,839	1
C29	EXEC ASSISTANT I	240	29027	11/19/07	3400	40	N	97,608	1
D09	OFFICE SPECIALIST III	410	28322	11/19/07	2916	40	N	73,753	1
S75	CLINICAL NURSE III	414	9477	11/20/07	4140	20	N	77,284	1
U61	SHERIFF'S SERGEANT	230	18054	11/26/07	3905	40	N	169,390	1
B1N	SR MGMT ANALYST	118	34342	12/3/07	2300	40	N	121,592	1
G74	CUSTODY SUPPORT ASSISTANT	240	5956	12/3/07	3426	40	N	82,766	1
Y30	SOCIAL SERVICES PRG MGR III	501	34340	12/3/07	4803	40	N	149,840	1
V76	CRIMINAL INVESTIGATOR II	202	13295	12/5/07	3834	40	N	167,092	1
B1P	MGMT ANALYST	501	18502	12/5/07	5202	40	N	122,839	1
V76	CRIMINAL INVESTIGATOR II	202	13304	12/8/07	3834	40	N	166,807	1
V67	CRIMINALIST III	203	13227	12/11/07	3820	40	N	138,042	1
U84	SHERIFF CORR OFFICER	235	12835	12/13/07	3136	40	N	137,124	1

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Y3C	SOCIAL WORKER III	501	25620	12/15/07	5400	40	N	117,822	1
G49	IT PLANNER/ARCHITECT	145	34403	12/17/07	1230	40	N	147,172	1
D49	OFFICE SPECIALIST II	230	34393	12/17/07	3905	40	N	70,997	1
T10	RANGEMASTER II	230	34394	12/17/07	3905	40	N	96,610	1
F38	JUSTICE SYSTEM CLERK I	246	34356	12/17/07	3725	40	N	67,280	1
X50	DEPUTY PROBATION OFFICER III	246	14109	12/17/07	3702	40	N	140,511	1
D49	OFFICE SPECIALIST II	262	29041	12/17/07	5665	40	N	70,792	1
D09	OFFICE SPECIALIST III	410	28248	12/17/07	2937	20	N	35,759	1
R24	PUBLIC HEALTH NUTRITIONIST	410	8578	12/17/07	2915	20	Y	55,798	1
D2E	HEALTH SERVICES REP	412	34364	12/17/07	4488	40	N	78,084	1
D2E	HEALTH SERVICES REP	412	34365	12/17/07	4488	40	N	78,084	1
P13	SR MENTAL HEALTH PROG SPEC	412	34391	12/17/07	4328	40	N	151,691	1
P49	PSYCHIATRIST III-MH	412	34382	12/17/07	4319	40	N	242,988	1
P49	PSYCHIATRIST III-MH	412	34383	12/17/07	4319	40	N	242,988	1
P67	REHABILITATION COUNSELOR	412	34387	12/17/07	4318	40	N	102,854	1
P67	REHABILITATION COUNSELOR	412	19682	12/17/07	4487	40	N	111,623	1
P67	REHABILITATION COUNSELOR	412	34385	12/17/07	4318	40	N	111,623	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	34370	12/17/07	4488	40	N	122,259	1
P67	REHABILITATION COUNSELOR	417	34397	12/17/07	4676	40	N	102,782	1
Y23	SOCIAL WORK SUPERVISOR	501	20852	12/17/07	5400	40	N	132,141	1
Y3C	SOCIAL WORKER III	501	14741	12/17/07	5400	40	N	108,042	1
D05	SUPV LEGAL CLERK	202	1073	12/18/07	3832	40	N	108,917	1
E45	ELIGIBILITY WORKER III	501	4316	12/18/07	5300	40	N	88,298	1
Y30	SOCIAL SERVICES PRG MGR III	501	23741	12/18/07	4804	40	N	137,406	1
D63	LAW ENFORCEMENT RECORDS SPEC	230	3068	12/19/07	3909	40	N	98,773	1
P14	MENTAL HEALTH PROG SPEC II	412	18465	12/19/07	4350	40	N	136,124	1
S40	DIR OF PUBLIC HEALTH NURSING	410	9147	12/22/07	2900	40	N	190,320	1
X09	SR OFFICE SPECIALIST	501	28635	12/22/07	4810	40	N	82,380	1
Y3C	SOCIAL WORKER III	501	14904	12/22/07	5400	40	N	100,008	1
H63	BAKER	240	6481	12/23/07	3428	40	N	89,248	1
B77	ACCOUNTANT III	110	32584	12/28/07	2113	40	N	119,747	1
A08	CONTROLLER TREASURER	110	10	12/29/07	2113	40	N	220,806	1
D94	SUPV ACCOUNT CLERK II	112	3409	12/29/07	2212	40	N	109,065	1
D05	SUPV LEGAL CLERK	114	19753	12/29/07	5656	40	N	108,486	1
C54	SUPV AUDITOR-APPRAISER	115	807	12/29/07	1155	40	N	146,652	1
V91	WORKERS COMP CLAIMS ADJ III	132	13410	12/29/07	1147	40	N	104,412	1
G5F	SOFTWARE ENGINEER III	145	25875	12/29/07	2632	40	N	140,591	1
D42	LAW ENFORCEMENT RECORDS TECH	230	2764	12/29/07	3909	40	N	91,232	1
X48	SUPV PROBATION OFFICER	246	13972	12/29/07	3748	40	N	155,928	1
S48	PUBLIC HEALTH NURSE II	410	9204	12/29/07	2974	40	N	160,045	1
B87	TRUST & FIDUCIARY ACCNTNG MGR	501	19117	12/29/07	4700	40	N	133,882	1
C29	EXEC ASSISTANT I	501	28022	12/29/07	4800	40	N	94,776	1
E65	PROGRAM SERVICES AIDE	501	20826	12/29/07	4812	40	N	94,890	1
V62	DEPUTY PUBLIC GUARDIAN INVEST	501	20846	12/29/07	4710	40	N	101,194	1
X09	SR OFFICE SPECIALIST	501	28632	12/29/07	4810	40	N	82,380	1
X09	SR OFFICE SPECIALIST	501	28634	12/29/07	4810	40	N	82,380	1
Y3C	SOCIAL WORKER III	501	14822	12/29/07	5400	40	N	91,890	1
Y3C	SOCIAL WORKER III	501	19306	12/29/07	5400	40	N	100,008	1
U84	SHERIFF CORR OFFICER	235	12885	12/30/07	3136	40	N	116,008	1
P65	SSA APPLCTN DEC SUP SP ELIG II	501	32783	12/30/07	4910	40	N	129,924	1
C55	CHIEF AUDITOR-APPRAISER	115	810	12/31/07	1155	40	N	159,282	1
D09	OFFICE SPECIALIST III	115	27264	12/31/07	1153	40	N	75,715	1
P93	CLINICAL PSYCHOLOGIST	412	8106	12/31/07	4547	20	N	68,550	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	20949	12/31/07	4547	40	N	114,515	1
D09	OFFICE SPECIALIST III	501	32758	12/31/07	4810	40	N	70,864	1

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D49	OFFICE SPECIALIST II	501	28817	12/31/07	4810	40	N	65,887	1
D49	OFFICE SPECIALIST II	501	28757	12/31/07	4803	40	N	70,864	1
D42	LAW ENFORCEMENT RECORDS TECH	230	30495	1/1/08	3909	40	N	73,038	1
U84	SHERIFF CORR OFFICER	235	12322	1/4/08	3126	40	N	134,544	1
E45	ELIGIBILITY WORKER III	501	4102	1/5/08	5302	40	N	81,700	1
E44	ELIGIBILITY WORK SUPV	501	3945	1/7/08	5300	40	N	114,615	1
D49	OFFICE SPECIALIST II	501	28863	1/10/08	4715	40	N	61,400	1
D49	OFFICE SPECIALIST II	501	28774	1/12/08	4810	40	N	61,400	1
C63	PRINCIPAL BUDGET & POLICY ANAL	107	34409	1/14/08	1220	40	N	141,718	1
D09	OFFICE SPECIALIST III	148	31315	1/14/08	2148	40	N	66,056	1
B77	ACCOUNTANT III	230	25740	1/14/08	3901	40	N	120,993	1
U64	DEPUTY SHERIFF	230	22448	1/14/08	3914	40	N	118,628	1
U64	DEPUTY SHERIFF	230	22449	1/14/08	3914	40	N	118,628	1
U64	DEPUTY SHERIFF	230	26558	1/14/08	3914	40	N	118,628	1
U64	DEPUTY SHERIFF	230	26561	1/14/08	3914	40	N	118,628	1
U64	DEPUTY SHERIFF	230	26546	1/14/08	3914	40	N	134,740	1
U64	DEPUTY SHERIFF	230	11860	1/14/08	3904	40	N	140,678	1
U64	DEPUTY SHERIFF	230	26560	1/14/08	3914	40	N	140,678	1
U64	DEPUTY SHERIFF	230	26577	1/14/08	3914	40	N	140,678	1
U64	DEPUTY SHERIFF	230	11817	1/14/08	3904	40	N	143,694	1
U64	DEPUTY SHERIFF	230	11916	1/14/08	3907	40	N	143,694	1
U64	DEPUTY SHERIFF	230	11798	1/14/08	3904	40	N	146,708	1
U64	DEPUTY SHERIFF	230	11815	1/14/08	3904	40	N	146,708	1
U64	DEPUTY SHERIFF	230	11955	1/14/08	3907	40	N	146,708	1
U64	DEPUTY SHERIFF	230	26567	1/14/08	3914	40	N	148,428	1
U64	DEPUTY SHERIFF	230	11828	1/14/08	3904	40	N	149,724	1
U74	SHERIFF CORR SERGEANT	235	12102	1/14/08	3136	40	N	179,872	1
U74	SHERIFF CORR SERGEANT	235	12103	1/14/08	3136	40	N	179,872	1
U84	SHERIFF CORR OFFICER	235	12371	1/14/08	3126	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	12664	1/14/08	3136	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	12713	1/14/08	3136	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	12751	1/14/08	3126	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	12752	1/14/08	3126	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	12760	1/14/08	3126	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	29880	1/14/08	3136	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	29883	1/14/08	3136	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	31543	1/14/08	3136	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	31547	1/14/08	3136	40	N	116,008	1
U84	SHERIFF CORR OFFICER	235	12375	1/14/08	3126	40	N	118,836	1
U84	SHERIFF CORR OFFICER	235	12724	1/14/08	3126	40	N	118,836	1
U84	SHERIFF CORR OFFICER	235	12780	1/14/08	3126	40	N	118,836	1
U84	SHERIFF CORR OFFICER	235	12839	1/14/08	3126	40	N	118,836	1
U84	SHERIFF CORR OFFICER	235	29863	1/14/08	3126	40	N	118,836	1
U84	SHERIFF CORR OFFICER	235	31558	1/14/08	3126	40	N	118,836	1
U84	SHERIFF CORR OFFICER	235	12593	1/14/08	3136	40	N	126,348	1
U84	SHERIFF CORR OFFICER	235	12233	1/14/08	3126	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	12342	1/14/08	3126	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	12385	1/14/08	3126	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	12574	1/14/08	3136	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	12586	1/14/08	3136	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	12631	1/14/08	3136	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	12686	1/14/08	3136	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	12830	1/14/08	3126	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	31548	1/14/08	3136	40	N	129,384	1
U84	SHERIFF CORR OFFICER	235	32545	1/14/08	3136	40	N	129,384	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
U84	SHERIFF CORR OFFICER	235	12237	1/14/08	3126	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12288	1/14/08	3126	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12301	1/14/08	3126	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12405	1/14/08	3126	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12566	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12576	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12590	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12605	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12642	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12655	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12676	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12694	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12711	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12733	1/14/08	3126	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12801	1/14/08	3126	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	32555	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	32564	1/14/08	3136	40	N	131,976	1
U84	SHERIFF CORR OFFICER	235	12234	1/14/08	3126	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12257	1/14/08	3126	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12273	1/14/08	3126	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12279	1/14/08	3126	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12347	1/14/08	3126	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12366	1/14/08	3126	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12583	1/14/08	3136	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12687	1/14/08	3136	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12761	1/14/08	3126	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	32542	1/14/08	3136	40	N	134,544	1
U84	SHERIFF CORR OFFICER	235	12244	1/14/08	3126	40	N	137,124	1
U84	SHERIFF CORR OFFICER	235	27112	1/14/08	3126	40	N	137,124	1
U84	SHERIFF CORR OFFICER	235	29869	1/14/08	3126	40	N	137,124	1
X50	DEPUTY PROBATION OFFICER III	246	14019	1/14/08	3702	40	N	140,511	1
X50	DEPUTY PROBATION OFFICER III	246	14061	1/14/08	3726	40	N	140,511	1
R02	SUPV THERAPIST-CCS	410	8282	1/14/08	2916	40	N	147,743	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	14960	1/14/08	4485	40	N	122,259	1
Y41	PSYCHIATRIC SOCIAL WORKER II	414	15081	1/14/08	4140	20	Y	51,637	1
D72	CLIENT SERVICES TECHNICIAN	501	22842	1/14/08	4812	40	N	66,586	1
Y31	SOCIAL SERVICES PRG MGR II	501	23732	1/14/08	5202	40	N	149,840	1
Y3C	SOCIAL WORKER III	501	14830	1/14/08	5400	40	N	117,822	1
B1P	MGMT ANALYST	262	27141	1/18/08	1187	40	N	61,348	1
Y27	EMPLOYMENT COUNSELOR	501	22886	1/21/08	5200	40	N	116,354	1
E19	PROBATION COMMUNITY WORKER	246	31742	1/26/08	3746	40	N	82,511	1
A99	EMPLOYEE BENEFITS DIRECTOR	130	34580	1/28/08	1148	40	N	179,754	1
U64	DEPUTY SHERIFF	230	11947	1/28/08	3904	40	N	143,694	1
U64	DEPUTY SHERIFF	230	11844	1/28/08	3904	40	N	146,708	1
U64	DEPUTY SHERIFF	230	26570	1/28/08	3914	40	N	146,708	1
G74	CUSTODY SUPPORT ASSISTANT	240	5984	1/28/08	3436	40	N	82,766	1
X27	SR GROUP COUNSELOR	246	31590	1/28/08	3706	40	N	93,205	1
X70	WEED ABATEMENT COORD	262	27155	1/28/08	1188	40	N	111,655	1
S75	CLINICAL NURSE II	414	9549	1/28/08	4132	20	Y	88,276	1
S75	CLINICAL NURSE III	414	9489	1/28/08	4132	40	Y	92,296	1
S75	CLINICAL NURSE III	414	9552	1/28/08	4132	40	N	97,293	1
Y41	PSYCHIATRIC SOCIAL WORKER II	417	19225	1/28/08	4652	40	N	122,175	1
B77	ACCOUNTANT III	501	584	1/28/08	4806	40	N	120,741	1
D49	OFFICE SPECIALIST II	501	32760	1/28/08	4810	40	N	65,887	1
F38	JUSTICE SYSTEM CLERK I	246	24606	1/30/08	3725	40	N	78,049	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
U84	SHERIFF CORR OFFICER	235	12517	2/3/08	3136	40	N	116,008	1
R07	THERAPIST CCS II	410	8307	2/8/08	2830	20	Y	57,870	1
A2K	HOMELESS SERVICES COORDINATOR	168	28283	2/9/08	1132	40	N	142,069	1
F34	RECORDABLE DOCUMENT TECH	114	23891	2/11/08	5655	40	N	70,771	1
F56	CLERK-RECORDER OFFICE SPC II	114	30462	2/11/08	5655	40	N	74,974	1
G46	NETWORK ENGINEER	145	34498	2/11/08	2645	40	N	134,686	1
G9A	COMMUNICATIONS DISPATCHER III	190	34125	2/11/08	2550	40	N	117,377	1
F14	LEGAL CLERK	202	5117	2/11/08	3832	40	N	87,866	1
U64	DEPUTY SHERIFF	230	12043	2/11/08	3914	40	N	118,628	1
A52	DIR OF PUBLIC HEALTH	410	65	2/11/08	2900	40	N	263,280	1
S48	PUBLIC HEALTH NURSE II	410	9237	2/11/08	2950	40	N	135,167	1
S51	COMMUNICABLE DISEASE INVEST	410	9294	2/11/08	2913	40	N	80,456	1
P49	PSYCHIATRIST III-MH	412	26826	2/11/08	4488	40	N	242,988	1
Y41	PSYCHIATRIC SOCIAL WORKER II	417	15132	2/11/08	4610	40	N	122,175	1
B1H	MGMT ANAL PROG MGR III	501	34579	2/11/08	4805	40	N	162,820	1
B1H	MGMT ANAL PROG MGR III	501	34578	2/11/08	4805	40	N	163,012	1
B77	ACCOUNTANT III	501	583	2/11/08	4800	40	N	120,741	1
D51	OFFICE SPECIALIST I	501	28874	2/11/08	4812	40	N	67,066	1
D57	RECORDS RETENTION SPECIALIST	501	28645	2/11/08	4802	40	N	67,328	1
E45	ELIGIBILITY WORKER III	501	4170	2/11/08	5302	40	N	99,168	1
Y3C	SOCIAL WORKER III	501	18969	2/11/08	5400	40	N	110,802	1
D1F	MENTAL HLTH OFFICE SUPERVISOR	412	31195	2/13/08	4481	40	N	95,814	1
D42	LAW ENFORCEMENT RECORDS TECH	240	2829	2/16/08	3432	40	N	79,744	1
Y27	EMPLOYMENT COUNSELOR	501	14417	2/16/08	5200	40	N	116,354	1
F38	JUSTICE SYSTEM CLERK I	202	24344	2/19/08	3832	40	N	77,712	1
U84	SHERIFF CORR OFFICER	235	12904	2/21/08	3126	40	N	137,124	1
X31	CHILDRENS COUNSELOR	501	13892	2/21/08	4870	40	N	79,601	1
U64	DEPUTY SHERIFF	230	26572	2/22/08	3939	40	N	127,842	1
L83	PLANNER III	260	7212	2/22/08	1181	40	N	128,604	1
U84	SHERIFF CORR OFFICER	235	32550	2/23/08	3136	40	N	131,976	1
E04	PUBLIC HEALTH COMMUNITY SPEC	410	22452	2/23/08	2911	40	N	84,061	1
D09	OFFICE SPECIALIST III	112	30133	2/25/08	2212	40	N	69,702	1
D66	LEGAL SECRETARY II	120	32652	2/25/08	1120	40	N	97,863	1
G05	ASST SUPV PROGRAM ANALYST	145	34600	2/25/08	2632	40	N	177,511	1
D42	LAW ENFORCEMENT RECORDS TECH	230	18180	2/25/08	3909	40	N	79,171	1
D42	LAW ENFORCEMENT RECORDS TECH	230	2762	2/25/08	3909	40	N	91,232	1
U64	DEPUTY SHERIFF	230	12001	2/25/08	3914	40	N	136,240	1
U64	DEPUTY SHERIFF	230	11867	2/25/08	3914	40	N	140,678	1
U64	DEPUTY SHERIFF	230	34596	2/25/08	3929	40	N	140,678	1
U64	DEPUTY SHERIFF	230	11893	2/25/08	3914	40	N	146,708	1
U64	DEPUTY SHERIFF	230	26551	2/25/08	3914	40	N	146,708	1
U64	DEPUTY SHERIFF	230	22352	2/25/08	3904	40	N	149,724	1
U84	SHERIFF CORR OFFICER	235	12619	2/25/08	3136	40	N	134,544	1
C60	ADMIN ASSISTANT	240	29036	2/25/08	3428	40	N	86,132	1
D42	LAW ENFORCEMENT RECORDS TECH	240	22736	2/25/08	3432	40	N	93,160	1
G76	SR WAREHOUSE MATERIALS HANDLER	246	32365	2/25/08	3720	40	N	82,320	1
X54	PROBATION ASSISTANT II	246	32069	2/25/08	3714	40	N	90,516	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	15027	2/25/08	4487	40	N	112,548	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	15072	2/25/08	4447	40	N	122,259	1
S80	ADMIN NURSE II	414	10464	2/25/08	4140	40	N	211,502	1
D09	OFFICE SPECIALIST III	417	34592	2/25/08	4610	20	N	32,919	1
Y41	PSYCHIATRIC SOCIAL WORKER II	417	34591	2/25/08	4610	20	N	51,818	1
B1N	SR MGMT ANALYST	501	31305	2/25/08	4805	40	N	133,882	1
D09	OFFICE SPECIALIST III	501	28929	2/25/08	4812	40	N	74,015	1
D97	ACCOUNT CLERK II	501	22878	2/25/08	4700	40	N	74,166	1

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E65	PROGRAM SERVICES AIDE	501	18624	2/25/08	4812	40	N	94,890	1
Y27	EMPLOYMENT COUNSELOR	501	14406	2/25/08	5200	40	N	116,354	1
Y28	EMPLOYMENT TECHNICIAN II	501	33151	2/25/08	5200	40	N	97,153	1
D96	ACCOUNTANT ASSISTANT	110	3431	3/1/08	2113	40	N	83,052	1
V76	CRIMINAL INVESTIGATOR II	202	13298	3/1/08	3832	40	N	105,018	1
F02	PROPERTY/EVIDENCE TECHNICIAN	203	29644	3/1/08	3820	40	N	87,553	1
V39	SUPV CRIMINALIST	203	13114	3/1/08	3820	40	N	152,693	1
D09	OFFICE SPECIALIST III	410	28296	3/1/08	2926	40	N	76,521	1
G50	INFO SYSTEMS TECH II	501	21504	3/1/08	4919	40	N	105,874	1
Y3C	SOCIAL WORKER III	501	14725	3/3/08	5400	40	N	108,042	1
D42	LAW ENFORCEMENT RECORDS TECH	230	2775	3/4/08	3909	40	N	67,885	1
X22	PROBATION COUNSELOR II	246	13666	3/7/08	3718	40	N	138,060	1
U64	DEPUTY SHERIFF	230	11770	3/8/08	3904	40	N	118,628	1
L49	CLIMATE CHANGE/SUSTAIN PRG MGR	107	34665	3/10/08	1107	40	N	133,403	1
D09	OFFICE SPECIALIST III	112	27241	3/10/08	2212	40	N	69,702	1
D51	OFFICE SPECIALIST I	120	27313	3/10/08	1121	40	N	62,766	1
U27	ATTORNEY IV-COUNTY COUNSEL	120	34614	3/10/08	1120	40	N	230,533	1
V73	SR PARALEGAL	120	13242	3/10/08	1121	40	N	111,983	1
G9A	COMMUNICATIONS DISPATCHER III	190	34150	3/10/08	2550	40	N	122,343	1
G9A	COMMUNICATIONS DISPATCHER III	190	34160	3/10/08	2550	40	N	122,343	1
D49	OFFICE SPECIALIST II	202	32845	3/10/08	3832	40	N	61,111	1
U20	ATTORNEY IV-DISTRICT ATTORNEY	202	34606	3/10/08	3836	40	N	257,938	1
W32	ATTORNEY IV-DISTRICT ATTY-U	202	13482	3/10/08	3836	40	N	138,284	1
D42	LAW ENFORCEMENT RECORDS TECH	230	23000	3/10/08	3904	40	N	91,232	1
D98	ACCOUNT CLERK I	230	32572	3/10/08	3910	40	N	69,054	1
G28	INFO SYSTEMS ANALYST II	230	31246	3/10/08	3913	40	N	133,892	1
U64	DEPUTY SHERIFF	230	11833	3/10/08	3907	40	N	118,628	1
U64	DEPUTY SHERIFF	230	26571	3/10/08	3914	40	N	118,628	1
U64	DEPUTY SHERIFF	230	23694	3/10/08	3907	40	N	126,026	1
U64	DEPUTY SHERIFF	230	11810	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	11811	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	11908	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	11960	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	11967	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	11995	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	26548	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	26559	3/10/08	3914	40	N	126,934	1
U64	DEPUTY SHERIFF	230	26573	3/10/08	3914	40	N	126,934	1
B1W	MGMT AIDE	246	34616	3/10/08	3720	40	N	83,486	1
D11	TRANSCRIPTIONIST	246	1110	3/10/08	3725	40	N	76,856	1
X25	SUPV GROUP COUNSELOR	246	34658	3/10/08	3706	40	N	142,950	1
X27	SR GROUP COUNSELOR	246	34610	3/10/08	3734	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34612	3/10/08	3734	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34619	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34622	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34624	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34625	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34626	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34627	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34628	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34629	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34630	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34631	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34632	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34633	3/10/08	3706	40	N	104,259	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
X27	SR GROUP COUNSELOR	246	34634	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34635	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34636	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34637	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34638	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34639	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34640	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34641	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34642	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34643	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34644	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34645	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34646	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34647	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34648	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34649	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34650	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34651	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34652	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34653	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34654	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34655	3/10/08	3706	40	N	104,259	1
X27	SR GROUP COUNSELOR	246	34656	3/10/08	3706	40	N	104,259	1
X50	DEPUTY PROBATION OFFICER III	246	34607	3/10/08	3730	40	N	92,148	1
X50	DEPUTY PROBATION OFFICER III	246	34608	3/10/08	3730	40	N	92,148	1
X50	DEPUTY PROBATION OFFICER III	246	34609	3/10/08	3730	40	N	92,148	1
L48	UTILITIES ENGINEER/PROGRAM MGR	263	34664	3/10/08	2471	40	N	156,291	1
D09	OFFICE SPECIALIST III	410	32366	3/10/08	2937	40	N	76,521	1
S48	PUBLIC HEALTH NURSE II	410	9206	3/10/08	2913	40	N	160,045	1
D49	OFFICE SPECIALIST II	501	28801	3/10/08	4810	40	N	68,259	1
D49	OFFICE SPECIALIST II	501	28790	3/10/08	4810	40	N	70,647	1
D97	ACCOUNT CLERK II	501	34659	3/10/08	4700	40	N	74,391	1
D97	ACCOUNT CLERK II	501	34660	3/10/08	4700	40	N	74,391	1
Y23	SOCIAL WORK SUPERVISOR	501	14331	3/10/08	5400	40	N	132,141	1
Y28	EMPLOYMENT TECHNICIAN II	501	14529	3/10/08	5200	40	N	97,153	1
Y28	EMPLOYMENT TECHNICIAN II	501	33153	3/10/08	5200	40	N	97,153	1
Y3B	SOCIAL WORKER II	501	14622	3/10/08	5400	40	N	108,042	1
Y3C	SOCIAL WORKER III	501	14821	3/10/08	5400	40	N	100,611	1
Y3C	SOCIAL WORKER III	501	23199	3/10/08	5400	40	N	105,888	1
Y3C	SOCIAL WORKER III	501	18772	3/10/08	5400	40	N	117,822	1
Y3C	SOCIAL WORKER III	501	25612	3/10/08	5400	40	N	117,822	1
Y48	SOCIAL WORK COORD II	501	25635	3/10/08	5400	40	N	125,091	1
Y3B	SOCIAL WORKER II	501	14617	3/11/08	5400	40	N	108,042	1
U64	DEPUTY SHERIFF	230	12033	3/22/08	3914	40	N	146,708	1
G74	CUSTODY SUPPORT ASSISTANT	240	5957	3/23/08	3426	40	N	82,766	1
G50	INFO SYSTEMS TECH II	148	21487	3/24/08	2148	40	N	106,187	1
G9A	COMMUNICATIONS DISPATCHER III	190	34156	3/24/08	2550	40	N	122,343	1
U64	DEPUTY SHERIFF	230	11727	3/24/08	3904	40	N	143,694	1
U64	DEPUTY SHERIFF	230	11847	3/24/08	3904	40	N	146,708	1
U64	DEPUTY SHERIFF	230	11901	3/24/08	3907	40	N	146,708	1
U64	DEPUTY SHERIFF	230	11923	3/24/08	3907	40	N	146,708	1
D97	ACCOUNT CLERK II	240	3596	3/24/08	3401	40	N	73,477	1
U80	ACCOUNTANT II-U	246	33008	3/24/08	3720	40	N	102,806	1
C60	ADMIN ASSISTANT	412	34689	3/24/08	4329	40	N	83,666	1
P13	SR MENTAL HEALTH PROG SPEC	412	34692	3/24/08	4329	40	N	151,691	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
P13	SR MENTAL HEALTH PROG SPEC	412	34693	3/24/08	4317	40	N	151,691	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	19066	3/24/08	4501	40	N	112,548	1
S75	CLINICAL NURSE III	414	9527	3/24/08	4150	20	Y	88,276	1
B5X	HEALTH CARE PROGRAM ANALYST II	417	32218	3/24/08	4677	40	N	100,440	1
Y41	PSYCHIATRIC SOCIAL WORKER II	417	34687	3/24/08	4652	20	N	51,818	1
Y41	PSYCHIATRIC SOCIAL WORKER II	418	34672	3/24/08	4183	40	N	113,017	1
D09	OFFICE SPECIALIST III	501	28877	3/24/08	4861	40	N	74,015	1
E45	ELIGIBILITY WORKER III	501	4361	3/24/08	5300	40	N	104,976	1
V62	DEPUTY PUBLIC GUARDIAN INVEST	501	18643	3/24/08	4710	40	N	119,263	1
Y28	EMPLOYMENT TECHNICIAN II	501	14481	3/24/08	5200	40	N	97,153	1
Y3C	SOCIAL WORKER III	501	14918	3/24/08	5400	40	N	103,372	1
Y3C	SOCIAL WORKER III	501	14678	3/24/08	5400	40	N	105,164	1
Y3C	SOCIAL WORKER III	501	14715	3/24/08	5400	40	N	117,822	1
P67	REHABILITATION COUNSELOR	417	8057	3/26/08	4672	40	N	111,539	1
X50	DEPUTY PROBATION OFFICER III	246	14087	3/29/08	3741	40	N	139,185	1
H18	JANITOR	263	31611	3/29/08	2466	40	N	61,123	1
R05	THERAPIST CCS I	410	8294	3/29/08	2830	40	N	120,274	1
C60	ADMIN ASSISTANT	501	28057	3/29/08	5202	40	N	83,690	1
U61	SHERIFF'S SERGEANT	230	18412	4/1/08	3907	40	N	169,390	1
E45	ELIGIBILITY WORKER III	501	4290	4/1/08	4755	40	N	89,442	1
U64	DEPUTY SHERIFF	230	11887	4/2/08	3904	40	N	146,708	1
U84	SHERIFF CORR OFFICER	235	29855	4/3/08	3126	40	N	118,836	1
K02	COMMUNICATIONS ENGINEERING MGR	190	22943	4/5/08	2555	40	N	166,643	1
U84	SHERIFF CORR OFFICER	235	12526	4/5/08	3136	40	N	134,544	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	34375	4/5/08	4315	40	N	122,259	1
B1N	SR MGMT ANALYST	501	25501	4/5/08	4700	40	N	133,882	1
Y28	EMPLOYMENT TECHNICIAN II	501	33154	4/5/08	5200	40	N	97,153	1
B1P	MGMT ANALYST	509	195	4/5/08	4890	40	N	121,581	1
B1N	SR MGMT ANALYST	118	31498	4/7/08	2300	40	N	132,514	1
B2P	ADMIN SUPPORT OFFICER II	140	268	4/7/08	5600	40	N	111,472	1
D98	ACCOUNT CLERK I	148	3686	4/7/08	2148	40	N	70,405	1
G9A	COMMUNICATIONS DISPATCHER III	190	34127	4/7/08	2550	40	N	122,343	1
G9A	COMMUNICATIONS DISPATCHER III	190	34143	4/7/08	2550	40	N	122,343	1
D5D	HUMAN RESOURCES ASST II	202	27738	4/7/08	3832	40	N	86,928	1
F38	JUSTICE SYSTEM CLERK I	202	29368	4/7/08	3832	40	N	72,130	1
G12	INFORMATION SYSTEMS MGR II	230	25428	4/7/08	3913	40	N	166,944	1
U64	DEPUTY SHERIFF	230	11937	4/7/08	3907	40	N	148,428	1
U84	SHERIFF CORR OFFICER	235	12270	4/7/08	3126	40	N	137,124	1
D43	LAW ENFORCEMENT CLERK	240	2848	4/7/08	3435	40	N	80,970	1
X22	PROBATION COUNSELOR II	246	32066	4/7/08	3718	40	N	128,974	1
D09	OFFICE SPECIALIST III	260	27999	4/7/08	1183	40	N	75,643	1
D09	OFFICE SPECIALIST III	410	28313	4/7/08	2916	40	N	72,185	1
S48	PUBLIC HEALTH NURSE II	410	9214	4/7/08	2950	40	N	160,045	1
S48	PUBLIC HEALTH NURSE II	410	9264	4/7/08	2941	40	N	160,045	1
B5X	HEALTH CARE PROGRAM ANALYST II	412	26664	4/7/08	4350	40	N	121,758	1
B5X	HEALTH CARE PROGRAM ANALYST II	412	26666	4/7/08	4350	40	N	121,758	1
P49	PSYCHIATRIST III-MH	412	29500	4/7/08	4487	40	Y	123,924	1
D2E	HEALTH SERVICES REP	417	28494	4/7/08	4652	40	N	70,885	1
Y41	PSYCHIATRIC SOCIAL WORKER II	417	34698	4/7/08	4655	40	N	122,175	1
Y41	PSYCHIATRIC SOCIAL WORKER II	418	33897	4/7/08	4183	20	N	56,487	1
X31	CHILDRENS COUNSELOR	501	13871	4/7/08	4870	40	N	84,909	1
X31	CHILDRENS COUNSELOR	501	13893	4/7/08	4870	40	N	87,137	1
Y3B	SOCIAL WORKER II	501	14604	4/7/08	5400	40	N	108,042	1
Y3C	SOCIAL WORKER III	501	14922	4/7/08	5400	40	N	117,822	1
V49	DEPUTY PUBLIC GUARDIAN	501	13143	4/11/08	4710	40	N	119,263	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
D09	OFFICE SPECIALIST III	417	28489	4/12/08	4672	40	N	76,233	1
D54	BOARD CLERK II	106	20634	4/14/08	1106	40	N	96,767	1
B76	SR ACCOUNTANT	110	26504	4/19/08	2113	40	N	119,747	1
Y3C	SOCIAL WORKER III	202	22977	4/19/08	3832	40	N	117,192	1
B1P	MGMT ANALYST	262	27140	4/19/08	1187	40	N	122,272	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	23075	4/19/08	4450	40	N	112,548	1
J83	RECORDS ASSISTANT I	106	7032	4/21/08	1106	40	N	79,240	1
C86	PAYROLL SERVICES CLERK	110	30125	4/21/08	2113	40	N	82,080	1
D97	ACCOUNT CLERK II	114	3522	4/21/08	5655	40	N	72,199	1
D97	ACCOUNT CLERK II	114	3524	4/21/08	5655	40	N	73,753	1
D88	ASSESSMENT CLERK	115	3354	4/21/08	1155	40	N	76,304	1
B2N	ADMIN SUPPORT OFFICER III	145	34703	4/21/08	2611	40	N	120,560	1
G48	COUNTY WEBMASTER	145	21162	4/21/08	2632	40	N	156,098	1
G49	IT PLANNER/ARCHITECT	145	34702	4/21/08	2633	40	N	174,419	1
B78	ACCOUNTANT II	148	30724	4/21/08	2148	40	N	102,165	1
D95	SUPV ACCOUNT CLERK I	148	3419	4/21/08	2148	40	N	100,919	1
D98	ACCOUNT CLERK I	148	3688	4/21/08	2148	40	N	68,906	1
D42	LAW ENFORCEMENT RECORDS TECH	230	22999	4/21/08	3909	40	N	79,418	1
G73	SHERIFF TECHNICIAN	230	27180	4/21/08	3914	40	N	73,663	1
U61	SHERIFF'S SERGEANT	230	23802	4/21/08	3914	40	N	159,854	1
U64	DEPUTY SHERIFF	230	29494	4/21/08	3914	40	N	118,628	1
U64	DEPUTY SHERIFF	230	12036	4/21/08	3914	40	N	134,740	1
U64	DEPUTY SHERIFF	230	11982	4/21/08	3914	40	N	136,240	1
U64	DEPUTY SHERIFF	230	11807	4/21/08	3904	40	N	140,678	1
U64	DEPUTY SHERIFF	230	12042	4/21/08	3914	40	N	140,678	1
U64	DEPUTY SHERIFF	230	11991	4/21/08	3914	40	N	146,708	1
U64	DEPUTY SHERIFF	230	24431	4/21/08	3904	40	N	146,708	1
U84	SHERIFF CORR OFFICER	235	12853	4/21/08	3136	40	N	137,124	1
B1P	MGMT ANALYST	240	34707	4/21/08	3400	40	N	126,676	1
F38	JUSTICE SYSTEM CLERK I	246	32846	4/21/08	3725	40	N	72,213	1
H60	COOK I	246	6468	4/21/08	3706	40	N	73,764	1
X22	PROBATION COUNSELOR II	246	32067	4/21/08	3718	40	N	113,470	1
X27	SR GROUP COUNSELOR	246	31580	4/21/08	3706	40	N	123,429	1
H17	UTILITY WORKER	263	6207	4/21/08	2462	40	N	74,522	1
C70	PUBLIC HEALTH NURSE MGR I	410	29229	4/21/08	2915	40	N	191,652	1
D2E	HEALTH SERVICES REP	410	28383	4/21/08	2916	40	N	78,326	1
S48	PUBLIC HEALTH NURSE II	410	9254	4/21/08	2913	40	N	160,045	1
S75	CLINICAL NURSE III	414	9468	4/21/08	4130	20	Y	69,730	1
S85	LICENSED VOCATIONAL NURSE	414	26958	4/21/08	4132	40	N	92,211	1
P30	CLINICAL STANDARDS COORD	417	7620	4/21/08	4645	20	N	67,439	1
P30	CLINICAL STANDARDS COORD	417	7621	4/21/08	4610	40	N	67,439	1
B1W	MGMT AIDE	501	23096	4/21/08	4910	40	N	80,262	1
G50	INFO SYSTEMS TECH II	501	31228	4/21/08	4903	40	N	105,874	1
Y3C	SOCIAL WORKER III	501	14913	4/21/08	5400	40	N	117,822	1
X50	DEPUTY PROBATION OFFICER III	246	14043	4/25/08	3744	40	N	125,436	1
A1B	DIR DEPT OF PLANNING & DEVELOP	260	31353	4/25/08	1180	40	N	218,532	1
B2J	ADMIN SERVICES MGR II	260	33341	4/26/08	1180	40	N	145,237	1
E45	ELIGIBILITY WORKER III	501	32750	4/26/08	5300	40	N	89,442	1
E45	ELIGIBILITY WORKER III	501	4098	4/28/08	4862	40	N	89,442	1
D49	OFFICE SPECIALIST II	501	28823	4/30/08	4804	40	N	70,864	1
C77	TAX ROLL MGR	112	906	5/3/08	2212	40	N	120,297	1
D09	OFFICE SPECIALIST III	120	27308	5/3/08	1121	40	N	75,931	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	22761	5/3/08	4403	40	N	122,259	1
Y41	PSYCHIATRIC SOCIAL WORKER II	412	22763	5/3/08	4485	40	N	122,259	1
Y3C	SOCIAL WORKER III	501	21193	5/3/08	4720	40	N	117,822	1

Position Code	Position Title	Budget Unit	Position Number	Date Vacant	Cost Center	Hours per week	Splits Allowed	Budgeted Cost	Budgeted Positions
C29	EXEC ASSISTANT I	110	27402	5/5/08	2113	40	N	94,032	1
B78	ACCOUNTANT II	120	34713	5/5/08	1110	40	N	94,409	1
D66	LEGAL SECRETARY II	120	34719	5/5/08	1110	40	N	90,368	1
G51	INFO SYSTEMS TECH I	120	34718	5/5/08	1110	20	N	39,919	1
U27	ATTORNEY IV-COUNTY COUNSEL	120	34714	5/5/08	1110	20	N	117,364	1
U27	ATTORNEY IV-COUNTY COUNSEL	120	34715	5/5/08	1110	40	N	230,533	1
U27	ATTORNEY IV-COUNTY COUNSEL	120	34716	5/5/08	1110	40	N	230,533	1
U27	ATTORNEY IV-COUNTY COUNSEL	120	34717	5/5/08	1110	40	N	257,357	1
V73	SR PARALEGAL	120	34720	5/5/08	1110	40	N	103,157	1
B1P	MGMT ANALYST	204	34728	5/5/08	3501	40	N	121,568	1
F14	LEGAL CLERK	204	34727	5/5/08	3501	40	N	80,974	1
U15	ATTORNEY IV- PUBLIC DEFENDER	204	34721	5/5/08	3501	40	N	256,511	1
U15	ATTORNEY IV- PUBLIC DEFENDER	204	34722	5/5/08	3501	40	N	256,511	1
U15	ATTORNEY IV- PUBLIC DEFENDER	204	34723	5/5/08	3501	40	N	256,511	1
U15	ATTORNEY IV- PUBLIC DEFENDER	204	34724	5/5/08	3501	40	N	256,511	1
U15	ATTORNEY IV- PUBLIC DEFENDER	204	34725	5/5/08	3501	40	N	256,511	1
U15	ATTORNEY IV- PUBLIC DEFENDER	204	34726	5/5/08	3501	40	N	256,511	1
V73	SR PARALEGAL	204	34730	5/5/08	3501	40	N	106,933	1
V78	PUBLIC DEFENDER INVEST II	204	34729	5/5/08	3501	40	N	141,076	1
U64	DEPUTY SHERIFF	230	12034	5/5/08	3914	40	N	118,628	1
U64	DEPUTY SHERIFF	230	11841	5/5/08	3914	40	N	148,428	1
E45	ELIGIBILITY WORKER III	501	4237	5/5/08	5300	40	N	89,156	1
E45	ELIGIBILITY WORKER III	501	4543	5/5/08	5300	40	N	89,442	1
Y3C	SOCIAL WORKER III	501	14695	5/5/08	5400	40	N	117,822	1

Total 69,881,439 624

Source: Peoplesoft Funded Position Vacancy Report by Budget Unit as of May 6, 2008

PERS Prepayment Contribution Requirement:

	Amount	Prepayment Savings	Share of Lost Investment Income	
County Share-All Funds*6	180,873,698			3
Less Superior Court*7	9,146,994		151,981	4
Less Employee Paid County Share*7	31,484,467		523,127	4
Net County PERS 08-09 Prepayment Cost*8	140,242,237		2,330,179	
BRASS Budgeted Employer Cost-All Funds	161,242,911	21,000,673	3,005,286	

Notes:
*6 Provided by PERS based on \$37,707,371 Safety and \$ 143,166,327 Miscellaneous.
*7 Amounts calculated by Andy Balance - ESA Fiscal
*8 County share of \$2,375,115 lost investment income pertains to all funds. Employee and Court share of lost investment income is \$630,171.

Distribution of PERS FY 2008-09 Costs by Fund:

<i>General Fund</i>	Amount	Percent	Estimated Gross Prepayment Savings	Reference
General Fund-Employer 10.759% to 23.475%				
General Fund-Employee 0.0% to 9.2225%				
Total General Fund PERS Expenditures*8	150,476,736	61.25%	12,863,623	5
Less Loss of Investment Income			-1,840,839	6
Less Revenue Reimbursement Loss			-1,248,432	7
Net General Fund Benefit			9,774,351	
<i>VMC Enterprise Fund</i>				
VMC Enterprise Fund-Employer 10.759%				
VMC Enterprise Fund-Employee 7.49%				
Total VMC Enterprise Fund PERS Expenditures	71,830,257	29.24%	6,140,466	8
Less Loss of Investment Income			-878,727	6
Net VMC Enterprise Fund Benefit			5,261,739	
Other Funds-Employer 10.759% to 23.475%				
Other Funds-Employee 2.04% to 9.2225%				
Total Other Funds PERS Expenditures	23,355,744	9.51%	1,996,584	
Less Loss of Investment Income			-285,720	6
Net Other Funds Benefit			1,710,865	
<i>Summary</i>				
Gross PERS Expenditures	245,662,737	100.00%	21,000,673	1
Less Loss of Investment Income			-3,005,286	6
Less Revenue Reimbursement Loss			-1,248,432	7
Net County-wide PERS Prepayment Savings			16,746,955	
General Fund and VMC Net Prepayment Savings			15,036,091	
			12,411,622	
			2,624,469	

Notes:
*8 Total General Fund PERS costs include \$145,953,721 budgeted as PERS, plus \$3,049,300 related to employer contribution - special pay and \$1,473,715 related to County paid employee share of PERS on special pay.

Analysis of BRASS Distribution of Salary Increases in the FY 2008-09 Budget

Bargaining Unit Number	Bargaining Unit	Contract Effective Date	BRASS Budget Date	Days Over Budgeted	Week Days Over Budgeted	Excess Salary Cost Per \$1 Million	Excess Fr Ben Cost Per \$1 Million	Total Excess Cost Per \$1 Million	FY 2008-09 Salary Budget			FY 2008-09 Express Object One Budget				
									Gen Fund Salary Budget	VMC Salary Budget	Other Funds Salary Budget	All Funds Salary Budget	Gen Fund Object 1 Budget	VMC Object 1 Budget	Other Funds Object 1 Budget	All Funds Object 1 Budget
01.1	SEIU APT	06/16/09	06/01/09	15	11	1,264	356	1,621	116,519,502	93,277,736	19,601,567	229,398,805	188,829	151,164	31,765	371,760
01.2	SEIU APT: Phys Assn (S46)	11/15/08	11/01/08	14	10	1,533	432	1,964	0	2,198,136	0	2,198,136	0	4,318	0	4,318
01.3	SEIU Safety-DSA (V78-X92)	09/05/08	09/01/08	5	5	1,149	424	1,573	4,349,484	0	0	4,349,484	6,843	0	0	6,843
01.4	SEIU Safety-Prob (X22-X55)	10/05/08	10/01/08	5	3	690	251	941	5,828,406	0	0	5,828,406	5,485	0	0	5,485
02	SEIU 715 Clerical	06/16/09	06/01/09	15	11	1,264	356	1,621	73,676,164	44,981,711	8,165,434	126,823,309	119,398	72,897	13,233	205,528
03	SEIU 715 Blue Collar	06/16/09	06/01/09	15	11	1,264	356	1,621	17,317,678	12,047,543	18,730,070	48,095,291	28,065	19,524	30,354	77,942
04	Registered Nurse Prof Assn	11/03/08	11/01/08	2	0	0	0	0	14,678,618	159,328,782	0	174,007,400	0	0	0	0
05	SEIU 715 Pub. Hlth Nurs	06/16/09	06/01/09	15	11	1,264	364	1,628	10,800,624	0	0	10,800,624	17,585	0	0	17,585
07	SCC Govt Attorneys (1)	07/28/08	08/01/08	-4	-4	-153	-38	-192	52,964,050	0	2,241,730	55,205,780	-10,149	0	-430	-10,578
08	Bldg/Const Trade Council	11/17/08	11/01/08	16	10	363	114	498	8,130,508	1,808,916	0	9,939,424	4,046	900	0	4,946
09	Dep Sh Assn Suprv	09/06/08	09/01/08	5	5	822	303	1,125	1,907,772	0	0	1,907,772	2,146	0	0	2,146
10	Dep Sh Assn (DSA)	09/06/08	09/01/08	5	5	822	303	1,125	44,493,438	0	0	44,493,438	50,052	0	0	50,052
11	SC Valley House Staff Assn	07/01/08	07/01/08	0	0	0	0	0	7,886,160	0	0	7,886,160	0	0	0	0
13	Engineers-Scientists of CA	09/22/08	10/01/08	-9	-7	-1,609	-448	-2,057	547,500	12,289,650	0	12,837,150	-1,126	-25,278	0	-26,404
14	Engineers-Scientists Assn	09/22/08	10/01/08	-9	-7	-526	-155	-681	3,294,634	921,579	4,304,298	8,420,511	-2,277	-637	-2,905	-5,818
15	SEIU 715 SCEHA	06/16/09	06/01/09	15	11	1,264	341	1,606	43,520,208	0	5,455,995	5,455,995	0	0	0	8,762
16	Probation Officers 1587	10/06/08	10/01/08	5	3	690	164	853	0	7,886,160	0	7,886,160	0	0	0	0
17	Soc Workers 535	12/29/08	01/01/09	-3	-3	-115	-47	-162	76,650,687	2,000,034	73,282	78,724,503	-12,425	-324	-12	-12,761
18	DA Investigators	09/06/08	09/01/08	5	5	1,149	265	1,414	9,204,508	0	0	9,204,508	13,018	0	0	13,018
19	County Counsel Attorneys	07/28/08	08/01/08	-4	-4	-153	-62	-215	10,766,473	0	0	10,766,473	-2,314	0	0	-2,314
20	Union American Physicians	none	none	0	0	0	0	0	6,636,672	2,655,504	0	9,292,176	0	0	0	0
21	Soc Workers 535 Suprv	10/06/08	10/01/08	5	3	115	33	147	17,809,918	0	0	17,809,918	2,627	0	0	2,627
30	Cor Peace Off Assn	09/06/08	09/01/08	5	5	822	322	1,144	54,105,127	0	0	54,105,127	0	0	0	0
30	Cor Peace Off Assn-11/Spt	09/06/08	09/01/08	5	5	822	322	1,144	5,218,828	0	0	5,218,828	5,970	0	0	5,970
31	Cor Cadets	09/06/08	09/01/08	5	5	1,149	378	1,528	0	0	0	0	0	0	0	0
45	Park Rangers	06/03/09	04/01/09	62	45	8,621	2,056	10,677	0	0	3,530,990	3,530,990	0	0	37,699	37,699
90	ACE-Adm Conf Clerks	06/16/09	06/01/09	15	11	1,264	356	1,621	6,956,676	1,452,040	704,736	9,118,452	11,274	2,361	1,142	14,777
91	No Rep Exec Mgmt/Safety	01/01/09	01/01/09	0	0	0	0	0	22,421,532	3,110,266	1,649,634	27,181,452	0	0	0	0
92.1	CEMA-All except Nurses	08/11/08	08/01/08	10	6	230	65	295	90,221,724	36,899,732	20,686,788	148,308,244	26,731	10,873	6,093	43,699
92.2	CEMA-Nurses	11/03/08	11/01/08	2	0	0	0	0	0	0	0	0	0	0	0	0
93	No Rep Adm Cond Adm	08/11/08	08/01/08	10	6	230	65	295	7,702,277	1,040,832	2,159,736	10,902,845	2,271	307	636	3,214
94	Physicians & Surgeons	04/01/09	04/01/09	0	0	0	0	0	485,360	72,561,156	0	73,026,516	0	0	0	0
96	No Rep Unrepresented	04/01/09	04/01/09	0	0	0	0	0	581,895	13,548	0	595,443	0	0	0	0
NA	VMC Per Diem	06/16/09	06/01/09	15	11	1,264	0	1,264	0	2,957,928	0	2,957,928	0	3,740	0	3,740
	Total					24,688	6,555	31,243	707,275,464	457,436,273	87,205,760	1,251,917,497	493,186	239,844	126,341	859,371

Notes: (1) BU 200 attorney salaries of \$2,241,730 moved from General Fund to other funds.

Fringe Benefit Calculation

Unit No.	Benefiting Unit	Employer PERS	Employee PERS	FICA	Medicare	Workers Comp Ins	Unemploy Ins	Total Fr Ben	Wk Comp BU
01.1	SEIU APT	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
01.1	SEIU APT	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
01.2	SEIU APT: Phys Asst (S46)	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
01.3	SEIU Safety-DSA (V78-X92)	0.23475	0.0922250	0.0000	0.0145	0.0259	0.001295	0.368670	230
01.4	SEIU Safety-Prob. (X22-X55)	0.23475	0.0922250	0.0000	0.0145	0.0214	0.001295	0.364470	246
02	SEIU 715 Clerical	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
03	SEIU 715 Blue Collar	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
04	Registered Nurse Prof Assn	0.10759	0.0000000	0.0620	0.0145	0.0175	0.001295	0.202885	921
05	SEIU 715 Pub Hlth Nurs	0.10759	0.0749000	0.0620	0.0145	0.0274	0.001295	0.287685	410
05	SEIU 715 Pub Hlth Nurs	0.10759	0.0749000	0.0620	0.0145	0.0274	0.001295	0.287685	410
07	SCC Govt Attorneys	0.10759	0.0525000	0.0620	0.0145	0.0124	0.001295	0.250276	.67*202+.33*204
08	Sligg/Const Trade Council	0.10759	0.0749000	0.0620	0.0145	0.0385	0.001295	0.298785	263
09	Dep Sh Assn Suprv	0.23475	0.0922250	0.0000	0.0145	0.0259	0.001295	0.368670	230
10	Dep Sh Assn (DSA)	0.23475	0.0922250	0.0000	0.0145	0.0259	0.001295	0.368670	230
11	SC Valley House Staff Assn	0.10759	0.0749000	0.0620	0.0145	0.0175	0.001295	0.277785	921
13	Engineers-Scientists of CA	0.10759	0.0749000	0.0620	0.0145	0.0179	0.001295	0.278203	410/921
14	Engineers-Scientists Assn	0.10759	0.0749000	0.0620	0.0145	0.0179	0.001295	0.278203	410/921
15	SEIU 715 SCEHA	0.10759	0.0749000	0.0620	0.0145	0.0097	0.001295	0.269985	261
15	SEIU 715 SCEHA	0.10759	0.0749000	0.0620	0.0145	0.0097	0.001295	0.269985	261
16	Probation Officers 1587	0.10759	0.0749000	0.0620	0.0145	0.0097	0.001295	0.269985	261
17	Soc Workers 535	0.23475	0.0922250	0.0000	0.0145	0.0228	0.001295	0.410245	501
18	IPA Investigators	0.10759	0.0749000	0.0620	0.0145	0.0217	0.001295	0.237310	246
19	County Counsel Attorneys	0.23475	0.0749000	0.0620	0.0145	0.0148	0.001295	0.402245	120
20	Union American Physicians	0.10759	0.0749000	0.0620	0.0145	0.0175	0.001295	0.277785	921
21	Soc Workers 535 Suprv	0.10759	0.0749000	0.0620	0.0145	0.0228	0.001295	0.283085	501
30	Cor Peace Off Assn	0.23475	0.0922250	0.0000	0.0145	0.0392	0.001295	0.381970	235
30	Cor Peace Off Assn-Lt/Sgt	0.23475	0.0922250	0.0000	0.0145	0.0490	0.001295	0.391804	.67*235+.33*240
31	Cor Cadets	0.10759	0.0749000	0.0620	0.0145	0.0690	0.001295	0.329285	240
45	Park Rangers	0.10759	0.0204000	0.0620	0.0145	0.0327	0.001295	0.238485	710
90	ACE-Adm Conf Clerks	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
90	ACE-Adm Conf Clerks	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
91	No Rep Exec Mgmt/Safety	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
92.1	CEMA-All except Nurses	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
92.2	CEMA-Nurses	0.10759	0.0749000	0.0620	0.0145	0.0175	0.001295	0.277785	921
93	No Rep Adm Cong Adm	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg
94	Physicians & Surgeons	0.10759	0.0749000	0.0620	0.0145	0.0175	0.001295	0.277785	921
96	No Rep Unrepresented	0.10759	0.0749000	0.0620	0.0145	0.0214	0.001295	0.281733	CW Avg

0.265551129
2.14482%

County-wide Average Calculation:

Workers Comp-Cb: 26,852,712
Workers Comp-Sp: 2,900,000
Total: 29,752,712

Permanent Salary: 1,302,265,461
Temp Salaries: 20,993,315
Overtime: 23,583,632
1.2-Plan Overtime: 4,145,518
Premium Pay: 24,089,709
Call Duty: 1,968,329
Uniform Allowance: 1,291,648
Holiday Overtime: 8,850,585
Total: 1,387,188,197

11268
0.042154775 City-wide Average

2.14482%