Miscellaneous Early Retirement Incentive January 1, 2009 - March 31, 2009
Comparison By Department

EXHIBIT IV

				Cost vs Benefit Analysis								
Dept ID	Department	No. of EE's Eligible	No. of Positions left open for EE's Who Retired*	1st Year Salary + Benefits Savings**	2nd Year Salary + Benefit Savings	CalPERS Service Credit Cost***	Savings After Two Years before NCC	NCC Percent	Two Year Savings After Net County Cost	Annual Salary & Benefit Savings Each Year Thereafter****	Annual Net County Cost Savings Thereafter****	Leave Payouts Triggered as a result of Early Retirement Incentive*****
100	BOARD OF SUPERVISORS	22	3	$ 85,296.19	$ 207,002.91	$ 175,945.00	$ 116,354.10	50.70%	$ 58,991.53	$ 207,002.91	$ 104,950.48	$ 170,604.05
110	EXECUTIVE OFFICE	36	2	$ 28,353.97	$ 122,867.18	$ 118,876.00	$ 32,345.15	81.10%	$ 26,231.92	$ 122,867.18	$ 99,645.28	$ 99,928.12
113	HUMAN RESOURCES	80	18	$ 510,121.30	$ 1,751,206.28	$ 937,877.00	$ 1,323,450.58	26.00%	$ 344,097.15	$ 1,751,206.28	$ 455,313.63	$ 429,203.90
115	COMMUNITY FACILITY DISTRICTS	2	0	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -
120	ASSESSOR-CLERK RECORDER	116	38	$ 793,741.22	$ 2,794,611.32	$ 1,688,079.00	$ 1,900,273.54	39.90%	$ 758,209.14	$ 2,794,611.32	$ 1,115,049.92	$ 1,108,868.03
130	AUDITOR - CONTROLLER	36	10	$ 241,957.68	$ 895,620.57	$ 474,638.00	$ 662,940.25	59.80%	$ 396,438.27	$ 895,620.57	$ 535,581.10	$ 209,983.06
140	TREASURER-TAX COLLECTOR	24	8	$ 141,968.11	$ 452,682.75	$ 283,490.00	$ 311,160.86	59.80%	$ 186,074.19	$ 452,682.75	$ 270,704.28	$ 94,892.60
150	COUNTY COUNSEL	20	4	$ 199,059.03	$ 862,589.15	$ 396,393.00	$ 665,255.18	77.00%	$ 512,246.49	$ 862,589.15	$ 664,193.65	$ 392,912.99
170	REGISTRAR OF VOTERS	14	0	$ -	$ -	$ -	$ -	55.00%	$ -	$ -	$ -	$ -
190	ECONOMIC DEVELOPMENT AGENCY	108	16	$ 297,840.43	$ 1,194,750.04	$ 716,292.00	$ 776,298.47	0.00%	$ -	$ 1,194,750.04	$ -	$ 278,124.86
191	AVIATION	2	0	$ -	$ -	$ -	$ -	13.00%	$ -	$ -	$ -	$ -
192	DESERT EXPO CENTER	11	1	$ 21,329.61	$ 92,428.32	$ 39,141.00	$ 74,616.93	0.00%	$ -	$ 92,428.32	$ -	$ 26,755.13
193	EDWARD DEAN MUSEUM	2	0	$ -	$ -	$ -	$ -	46.50%	$ -	$ -	$ -	$ -
220	DISTRICT ATTORNEY	82	20	$ 423,657.19	$ 1,126,330.19	$ 1,527,850.00	$ 22,137.38	64.40%	$ 14,256.47	$ 1,126,330.19	$ 725,356.64	$ 1,370,519.07
230	CHILD SUPPORT SERVICES	111	18	$ 353,121.40	$ 1,357,754.87	$ 804,730.00	$ 906,146.27	2.10%	$ 19,029.07	$ 1,357,754.87	$ 28,512.85	$ 331,291.71
240	PUBLIC DEFENDER	43	6	$ 220,569.07	$ 650,140.05	$ 569,827.00	$ 300,882.12	99.10%	$ 298,174.18	$ 650,140.05	$ 644,288.79	$ 165,655.93
250	RIVERSIDE COUNTY SHERIFF	214	29	$ 503,281.78	$ 1,803,867.57	$ 969,881.00	$ 1,337,268.35	40.90%	$ 546,942.76	$ 1,803,867.57	$ 737,781.84	$ 487,640.51
260	PROBATION	103	18	$ 273,244.43	$ 1,158,733.41	$ 624,806.00	$ 807,171.84	35.80%	$ 288,967.52	$ 1,158,733.41	$ 414,826.56	$ 394,609.04
270	FIRE PROTECTION	23	6	$ 100,817.30	$ 340,625.49	$ 248,331.00	$ 193,111.79	20.50%	$ 39,587.92	$ 340,625.49	$ 69,828.23	$ 71,612.77
280	AGRICULTURAL COMMISSIONER	17	0	$ -	$ -	$ -	$ -	19.00%	$ -	$ -	$ -	$ -
290	LOCAL AGENCY FORMATION COMMISS	2	0	$ -	$ -	$ -	$ -	100.00%	$ -	$ -	$ -	$ -
310	TLMA AGENCY	40	3	$ 108,118.44	$ 351,505.45	$ 190,794.00	$ 268,829.89	0.00%	$ -	$ 351,505.45	$ -	$ 159,800.74
311	BUILDING AND SAFETY	35	12	$ 287,015.79	$ 1,106,325.23	$ 556,383.00	$ 836,958.02	0.00%	$ -	$ 1,106,325.23	$ -	$ 186,024.63
312	PLANNING	18	2	$ 47,254.03	$ 204,767.45	$ 107,300.00	$ 144,721.48	23.30%	$ 33,720.10	$ 204,767.45	$ 47,710.82	$ 63,579.25
313	TRANSPORTATION	135	19	$ 389,978.97	$ 1,426,162.50	$ 949,658.00	$ 866,483.47	0.00%	$ -	$ 1,426,162.50	$ -	$ 726,671.89
314	CODE ENFORCEMENT	11	3	$ 83,928.42	$ 293,499.37	$ 176,009.00	$ 201,418.79	83.20%	$ 167,580.43	$ 293,499.37	$ 244,191.48	$ 112,314.97
410	MENTAL HEALTH	266	49	$ 710,733.42	$ 2,375,437.46	$ 2,021,416.00	$ 1,064,754.88	8.72%	$ 92,846.63	$ 2,375,437.46	$ 207,138.15	$ 638,140.76
420	COMMUNITY HEALTH	311	83	$ 1,822,362.18	$ 6,655,349.61	$ 3,843,271.00	$ 4,634,440.79	24.60%	$ 1,140,072.43	$ 6,655,349.61	$ 1,637,216.00	$ 1,928,309.13
430	RCRMC	572	102	$ 1,388,905.29	$ 4,939,432.78	$ 4,871,707.00	$ 1,456,631.07	66.40%	$ 967,203.03	$ 4,939,432.78	$ 3,279,783.37	$ 2,766,751.22
450	WASTE MANAGEMENT	24	5	$ 107,036.82	$ 380,860.17	$ 214,205.00	$ 273,691.99	0.00%	$ -	$ 380,860.17	$ -	$ 116,669.00
510	DEPARTMENT OF PUBLIC SOCIAL SERV	705	136	$ 2,638,484.28	$ 9,638,622.54	$ 5,100,873.00	$ 7,176,233.82	6.15%	$ 441,338.38	$ 9,638,622.54	$ 592,775.29	$ 1,784,848.79
520	COMMUNITY ACTION	11	3	$ 85,001.76	$ 254,428.11	$ 112,282.00	$ 227,147.87	0.00%	$ -	$ 254,428.11	$ -	$ 54,425.12
530	OFFICE ON AGING	21	1	$ 10,802.62	$ 46,811.34	$ 22,048.00	$ 35,565.96	0.00%	$ -	$ 46,811.34	$ -	$ 1,553.63
540	VETERANS SERVICES	1	0	$ -	$ -	$ -	$ -	70.00%	$ -	$ -	$ -	$ -
630	COOPERATIVE EXTENSION	3	1	$ 17,528.62	$ 75,957.37	$ 35,086.00	$ 58,399.99	0.00%	$ -	$ 75,957.37	$ -	$ 4,365.67
720	FACILITIES MANAGEMENT	114	17	$ 278,769.16	$ 1,130,811.02	$ 629,287.00	$ 780,293.18	26.00%	$ 202,876.23	$ 1,130,811.02	$ 294,010.87	$ 275,183.68
730	PURCHASING	46	8	$ 134,220.91	$ 474,643.89	$ 236,655.00	$ 372,209.80	62.20%	$ 231,514.50	$ 474,643.89	$ 295,228.50	$ 103,977.28
740	INFORMATION TECHNOLOGY	55	8	$ 244,380.77	$ 773,571.64	$ 455,496.00	$ 562,456.41	26.00%	$ 146,238.67	$ 773,571.64	$ 201,128.63	$ 331,285.39
985	IHSS PUBLIC AUTHORITY	2	2	$ 30,730.86	$ 88,778.03	$ 129,726.00	$ (10,217.11)	0.00%	$ -	$ 88,778.03	$ -	$ 78,256.39
	TOTAL	3438	651	**$ 12,579,611.05**	**$ 45,028,174.06**	**$ 29,228,352.00**	**$ 28,379,433.11**		**$ 6,912,637.00**	**$ 45,028,174.06**	**$ 12,665,216.33**	**$ 14,964,759.31**

**Positions left open do not always equate to positions from which employees retired*
***Salary & Benefit Savings: Benefit Load of 44% used for Mgmt & Unrepresented; 38% for all others. An assumed 26% NCC used as estimated NCC for ISFs*
**** CalPERS cost translates to an increase of .03551% ER rate increase paid over 20 years.*
***** Savings after year two assumes that all positions remain vacant*
****** Leave Payouts are a liability paid in the first year of the Early Retirement Incentive for employees who actually retired.*