

Department of Corrections Daily Cost per Inmate Study Summary

	FY 2013	FY 2014
Average Daily Population at DOC	9,819	8,905

		2013 Expenditures	2014 Expenditures	2013 Annual Cost	2014 Annual Cost
A	DOC Division Personnel Cost	\$57.95	\$68.49	\$207,688,519	\$222,605,451
B	DOC Direct Support Personnel Cost	\$22.38	\$26.31	\$80,210,124	\$85,509,250
C	DOC Administrative and Executive Personnel Cost	\$3.50	\$2.08	\$12,527,670	\$6,775,892
D	DOC Other Direct Cost	\$6.72	\$6.05	\$24,074,429	\$19,675,831
E	DOC Pension Cost	\$8.15	\$9.12	\$29,221,382	\$29,655,825
	Subtotal	\$98.70	\$112.05	\$353,722,124	\$364,222,249

F	Non DOC Direct Cost	\$26.55	\$30.42	\$95,170,111	\$98,911,761
G	Building Capitalization Cost	\$7.01	\$7.79	\$25,107,232	\$25,310,745
H	Sheriff Indirect Cost	\$3.97	\$5.19	\$14,238,724	\$16,876,398
I	Workers' Comp/Self Insurance Costs	\$3.63	\$4.05	\$12,995,138	\$13,165,275
J	Corporate Indirect Cost	\$2.59	\$2.93	\$9,323,190	\$9,508,253
	Subtotal	\$43.75	\$50.38	\$156,834,395	\$163,772,432

Total Daily Inmate Cost		\$142.45	\$162.43	\$510,556,519	\$527,994,681
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Department of Corrections Daily Cost per Inmate Study

Semi-Detailed Summary of Daily Inmate Costs

\$0.00

A. DOC Division Personnel Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
DOC Division Personnel Cost	\$57.95	\$68.49	\$207,688,519	\$222,605,451		DOC FTE's
Subtotal	\$57.95	\$68.49	\$207,688,519	\$222,605,451	7.2%	

B. DOC Direct Support Personnel Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
DOC Direct Support Personnel Support Cost	\$22.38	\$26.31	\$80,210,124	\$85,509,250		DOC FTE's
Subtotal	\$22.38	\$26.31	\$80,210,124	\$85,509,250	6.6%	

C. DOC Administrative and Executive Personnel Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
DOC Administrative and Executive Personnel Cost	\$3.50	\$2.08	\$12,527,670	\$6,775,892	-45.9%	DOC FTE's
Subtotal	\$3.50	\$2.08	\$12,527,670	\$6,775,892	-45.9%	

D. DOC Other Direct Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
DOC Other Direct Cost	\$6.72	\$6.05	\$24,074,429	\$19,675,831		# of Inmates
Subtotal	\$6.72	\$6.05	\$24,074,429	\$19,675,831	-18.3%	

E. DOC Pension Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
DOC Pension Cost	\$8.15	\$9.12	\$29,221,382	\$29,655,825		DOC FTE's
Subtotal	\$8.15	\$9.12	\$29,221,382	\$29,655,825	1.5%	

F. Non DOC Direct Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
1. Cermak Health Services	\$13.38	\$15.22	\$47,956,558	\$49,485,624		Cermak FTE's
2. Patient Arrestee / Offsite Hospitalization	\$5.76	\$7.11	\$20,651,456	\$23,120,942		# of Inmates
3. Facilities Management	\$5.26	\$5.39	\$18,855,716	\$17,527,864		Buildings (GSF)
4. Utilities	\$2.12	\$2.63	\$7,589,350	\$8,547,205		Buildings (GSF)
5. Communication Services	\$0.03	\$0.07	\$117,031	\$230,125		DOC FTE's
Subtotal	\$26.55	\$30.42	\$95,170,111	\$98,911,761	3.9%	

G. Building Capitalization Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
Building Capitalization	\$7.01	\$7.79	\$25,107,232	\$25,310,745		Buildings (GSF)
Subtotal	\$7.01	\$7.79	\$25,107,232	\$25,310,745	0.8%	

H. Sheriff Indirect Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
Sheriff's Offices (Executive, FASS, Merit Board)	\$3.97	\$5.19	\$14,238,724	\$16,876,398		DOC FTE's
Subtotal	\$3.97	\$5.19	\$14,238,724	\$16,876,398	18.5%	

I. Workers' Compensation and Self Insurance Claims Costs

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
Workers' Comp & Self Insurance Claims Costs	\$3.63	\$4.05	\$12,995,138	\$13,165,275		DOC FTE's/# of Inmates
Subtotal	\$3.63	\$4.05	\$12,995,138	\$13,165,275	1.3%	

J. Corporate Indirect Cost

	2013	2014	2013 Annual Cost	2014 Annual Cost	% Change YTY	Primary Cost Driver
1a. Risk Management	\$0.10	\$0.12	\$358,438	\$387,632		DOC FTE's
1b. Budget and Management Services	\$0.10	\$0.11	\$367,874	\$369,048		DOC FTE's
1c. Comptroller	\$0.18	\$0.21	\$627,778	\$675,017		DOC FTE's
1d. Office of the Chief Financial Officer	\$0.11	\$0.07	\$383,187	\$239,550		DOC FTE's
1e. Enterprise Resource Planning	\$0.00	\$0.08	\$0	\$247,747		DOC FTE's
2. Procurement and Contract Compliance	\$0.02	\$0.03	\$65,778	\$97,294		# of Purchase Orders
3. Capital Planning	\$0.15	\$0.21	\$550,492	\$677,311		Buildings (GSF)
4. Office of the President/Board of Commissioners	\$0.52	\$0.58	\$1,876,726	\$1,874,937		DOC FTE's
5. States Attorney - Workers' Comp / Self Insurance	\$0.51	\$0.54	\$1,830,511	\$1,776,333		DOC FTE's/# of Inmates
6a. Technology Planning and Policy (CIO)	\$0.20	\$0.17	\$717,213	\$556,476		DOC FTE's
6b. IT Solutions and Services (MIS)	\$0.35	\$0.40	\$1,270,972	\$1,284,229		DOC FTE's
7. Office of the Chief Administrative Officer	\$0.11	\$0.10	\$382,318	\$315,043		DOC FTE's
8. Judicial Advisory Council	\$0.04	\$0.05	\$158,608	\$162,973		DOC FTE's
9. Human Resources	\$0.20	\$0.26	\$733,297	\$844,662		DOC FTE's
Subtotal	\$2.59	\$2.93	\$9,323,190	\$9,508,253	2.0%	

Total Daily Inmate Cost	\$142.45	\$162.43	\$510,556,519	\$527,994,681	3.4%	
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Department of Corrections Daily Cost per Inmate Study
A & B - DOC Direct Personnel and Support Personnel Cost

Section	Unit	Business Unit	2013 Positions	2013 Salary Appropriations	2013 Adjusted Salary for Turnover	2013 Other Personal Services*	2013 Special Purpose Fund Costs**	2013 Total Personnel Costs	2014 Positions	2014 Salary Appropriations	2014 Adjusted Salary for Turnover	2014 Other Personal Services*	2014 Special Purpose Fund Costs**	2014 Total Personnel Costs
Office of the Executive Director														
C	Administration and Clerical	2390935	16.6	\$1,270,665	\$1,203,294	\$110,441	\$220,895	\$1,534,630	15.0	\$1,288,682	\$1,211,841	\$146,394	\$190,850	\$1,549,085
C	Legal Department	2390936	14.0	\$730,141	\$691,429	\$93,143	\$186,297	\$970,869	0.0	\$0	\$0	\$0	\$0	\$0
C	Internal Investigations	2390937	0.0	\$0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0
C	Audit and Policy Unit	2390938	8.5	\$469,432	\$444,543	\$56,551	\$113,109	\$614,202	2.0	\$161,390	\$151,767	\$19,519	\$25,447	\$196,733
Office of the Assistant Executive Director - Internal Operations														
B	Administration and Clerical	2390939	2.0	\$178,667	\$169,194	\$13,306	\$26,614	\$209,114	2.0	\$184,943	\$173,915	\$19,519	\$25,447	\$218,881
A	Division I	2390940	337.3	\$21,144,474	\$20,023,388	\$2,244,080	\$4,488,423	\$26,755,891	347.0	\$21,574,575	\$20,288,137	\$3,386,575	\$4,414,992	\$28,089,704
A	Division II	2390941	274.0	\$17,285,725	\$16,369,231	\$1,822,941	\$3,646,095	\$21,838,267	280.0	\$17,682,668	\$16,628,295	\$2,732,683	\$3,562,529	\$22,923,507
A	Division VI	2390942	252.4	\$15,962,170	\$15,115,851	\$1,679,234	\$3,358,666	\$20,153,751	257.0	\$16,210,725	\$15,244,120	\$2,508,213	\$3,269,893	\$21,022,226
A	Division IX	2390943	352.9	\$21,834,569	\$20,676,893	\$2,347,868	\$4,696,011	\$27,720,773	368.0	\$22,529,540	\$21,186,160	\$3,591,526	\$4,682,182	\$29,459,868
A	Division X	2390944	232.9	\$14,525,318	\$13,755,181	\$1,549,500	\$3,099,181	\$18,403,862	240.0	\$15,010,691	\$14,115,641	\$2,342,300	\$3,053,597	\$19,511,538
A	Division XI	2390945	387.0	\$24,085,430	\$22,808,413	\$2,574,737	\$5,149,777	\$30,532,928	394.0	\$24,516,724	\$23,054,853	\$3,845,275	\$5,012,988	\$31,913,117
B	Support Services	2390946	101.1	\$6,253,236	\$5,921,688	\$672,625	\$1,345,329	\$7,939,642	108.0	\$6,723,899	\$6,322,970	\$1,054,035	\$1,374,118	\$8,751,123
D	Electronic Monitoring	2390947b	120.0	\$8,418,199	\$7,971,864	\$798,368	\$1,596,830	\$10,367,062	102.0	\$7,131,226	\$6,706,009	\$995,477	\$1,297,779	\$8,999,265
B	Division I Annex	2390947a	0.0	\$0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0
Office of the Assistant Executive Director - Administration and Planning														
C	Administration and Clerical	2390948	4.0	\$250,044	\$236,787	\$26,612	\$53,228	\$316,627	4.0	\$247,653	\$232,886	\$39,038	\$50,893	\$322,818
C	Personnel and Payroll	2390949	22.0	\$1,172,694	\$1,110,517	\$146,368	\$292,752	\$1,549,637	44.0	\$2,324,730	\$2,186,112	\$429,422	\$559,826	\$3,175,360
C	Data Processing (JMIS)	2390950	15.0	\$926,815	\$877,675	\$99,796	\$199,604	\$1,177,075	12.0	\$836,790	\$786,894	\$117,115	\$152,680	\$1,056,689
B	Print Shop	2390951	4.0	\$221,410	\$209,671	\$26,612	\$53,228	\$289,511	4.0	\$217,503	\$204,534	\$39,038	\$50,893	\$294,465
B	Mail Room	2390952	15.5	\$608,467	\$576,206	\$103,123	\$206,257	\$885,586	18.0	\$799,974	\$752,274	\$175,672	\$229,020	\$1,156,966
B	Law Library Services	2390953	0.0	\$0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0
C	Business Office	2390954	7.0	\$399,260	\$378,091	\$46,571	\$93,148	\$517,811	8.0	\$512,329	\$481,780	\$78,077	\$101,787	\$661,643
B	Trust Property and Payouts	2390955	27.0	\$1,267,686	\$1,200,473	\$179,633	\$359,287	\$1,739,393	27.0	\$1,348,583	\$1,268,170	\$263,509	\$343,530	\$1,875,209
B	Program Services Department	2390956	65.5	\$3,327,338	\$3,150,922	\$435,776	\$871,603	\$4,458,301	69.0	\$3,726,491	\$3,504,290	\$673,411	\$877,909	\$5,055,610
B	Central Warehouse	2390957	4.0	\$238,555	\$225,907	\$26,612	\$53,228	\$305,747	5.0	\$308,318	\$289,934	\$48,798	\$63,617	\$402,348
B	Inmate Welfare	2390958	0.0	\$0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0
C	Training Academy	2390959	55.5	\$3,118,353	\$2,953,017	\$369,245	\$738,534	\$4,060,796	0.0	\$0	\$0	\$0	\$0	\$0
C	Safety Division	2390960	12.0	\$860,752	\$815,115	\$79,837	\$159,683	\$1,054,634	0.0	\$0	\$0	\$0	\$0	\$0
Office of the Assistant Executive Director - Programs & Special Units														
B	Administration and Clerical	2390961	0.0	\$0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0
B	Record Office	2390962	92.5	\$4,593,064	\$4,349,538	\$615,409	\$1,230,890	\$6,195,837	95.0	\$5,066,594	\$4,764,486	\$927,160	\$1,208,715	\$6,900,361
B	Receiving and Classification	2390963	159.9	\$10,450,252	\$9,896,176	\$1,063,826	\$2,127,776	\$13,087,778	163.0	\$10,451,065	\$9,827,894	\$1,590,812	\$2,073,901	\$13,492,607
A	Division V	2390964	239.7	\$14,824,225	\$14,038,240	\$1,594,741	\$3,189,668	\$18,822,649	243.0	\$15,041,568	\$14,144,677	\$2,371,578	\$3,091,767	\$19,608,022
A	Division IV	2390965	175.4	\$10,868,621	\$10,292,363	\$1,166,948	\$2,334,033	\$13,793,345	181.0	\$11,179,409	\$10,512,809	\$1,766,484	\$2,302,921	\$14,582,214
A	Division VIII	2390966	376.9	\$23,383,961	\$22,144,136	\$2,507,542	\$5,015,377	\$29,667,055	386.0	\$23,812,722	\$22,392,829	\$3,767,199	\$4,911,201	\$31,071,229
B	Administration and Clerical	2390967a	0.0	\$0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0
B	Administrative Relief Team	2391350	0.0	\$0	\$0	\$0	\$0	\$0	1.0	\$51,959	\$48,861	\$9,760	\$12,723	\$71,344
A	Division VIII - RTU	2390967b	0.0	\$0	\$0	\$0	\$0	\$0	58.0	\$3,317,853	\$3,120,018	\$566,056	\$737,953	\$4,424,026
Office of the Assistant Executive Director - External Operations														
B	Chief of Security	2390968	387.2	\$24,758,426	\$23,445,727	\$2,576,068	\$5,152,438	\$31,174,233	389.0	\$24,552,231	\$23,088,243	\$3,796,477	\$4,949,371	\$31,834,092
B	Transportation	2390969	85.1	\$5,516,271	\$5,223,797	\$566,176	\$1,132,419	\$6,922,391	88.0	\$5,558,751	\$5,227,297	\$858,843	\$1,119,652	\$7,205,792
B	Canine Unit	2390970	10.1	\$722,502	\$684,195	\$67,196	\$134,400	\$885,791	11.0	\$769,043	\$723,187	\$107,355	\$139,957	\$970,499
B	Special Response Team / Emergency Res	2390971	70.4	\$4,041,876	\$3,827,574	\$468,376	\$936,807	\$5,232,758	71.0	\$4,041,971	\$3,800,958	\$692,930	\$903,356	\$5,397,244
B	Communications Center	2390972	1.5	\$92,050	\$87,169	\$9,980	\$19,960	\$117,109	1.0	\$63,640	\$59,845	\$9,760	\$12,723	\$82,328
B	External Security Beds / Criminal Intellig	2390973	8.0	\$641,254	\$607,255	\$53,225	\$106,455	\$766,934	3.0	\$213,402	\$200,677	\$29,279	\$38,170	\$268,126
Reentry and Diversion														
D	Reentry and Diversion Programs	2391070	0.0	\$0	\$0	\$0	\$0	\$0	30.0	\$2,022,820	\$1,902,204	\$292,787	\$381,700	\$2,576,691
Day Reporting Unit														
D	Day Reporting Unit	2391080	0.0	\$0	\$0	\$0	\$0	\$0	26.0	\$1,683,963	\$1,583,553	\$253,749	\$330,806	\$2,168,108
Pre-Release														
D	Pre-Release Center	2391090	0.0	\$0	\$0	\$0	\$0	\$0	140.0	\$9,092,857	\$8,550,673	\$1,366,341	\$1,781,265	\$11,698,279
Vocational Rehabilitation Impact Center - V.R.I.C.														
D	Impact Center	2391100	0.0	\$0	\$0	\$0	\$0	\$0	109.0	\$6,822,427	\$6,415,623	\$1,063,794	\$1,386,842	\$8,866,259
Sheriff's Women's Justice Programs - S.W.J.P.														
D	S.W.J.P. Administration	2391210	0.0	\$0	\$0	\$0	\$0	\$0	15.3	\$970,540	\$912,669	\$149,322	\$194,667	\$1,256,658
D	Female Furlough Program	2391220	0.0	\$0	\$0	\$0	\$0	\$0	32.0	\$1,994,420	\$1,875,498	\$312,307	\$407,146	\$2,594,951
D	Female Drug Treatment Beds - Division	2391230	0.0	\$0	\$0	\$0	\$0	\$0	26.0	\$1,586,791	\$1,492,175	\$253,749	\$330,806	\$2,076,730
Transition Services														
B	Mental Health Transition Center	2391201	0.0	\$0	\$0	\$0	\$0	\$0	18.4	\$1,189,495	\$1,118,568	\$179,576	\$234,109	\$1,532,254
Total			3,936.9	\$244,441,902	\$231,481,517	\$26,192,465	\$52,388,003	\$310,061,986	4,392.7	\$272,820,955	\$256,553,328	\$42,870,915	\$55,889,725	\$355,313,969

Summary by Division Personnel and Direct Support Personnel

	2013 Positions	2013 Salary	2013 Adjusted Salary	2013 Other Personal Services	2013 Special Purpose Fund Costs	2013 Total Personnel Costs	2014 Positions	2014 Salary	2014 Adjusted Salary	2014 Other Personal Services	2014 Special Purpose Fund Costs	2014 Total Personnel Costs		
A	DOC Division Personnel	2,628.5	\$163,914,493	\$155,223,696	\$17,487,590	\$34,977,233	\$207,688,519	2,754.0	\$170,876,475	\$160,687,541	\$26,877,889	\$35,040,022	\$222,605,451	
B	DOC Direct Support Personnel	1,033.8	\$62,911,054	\$59,575,491	\$6,877,942	\$13,756,691	\$80,210,124	1,073.4	\$65,267,862	\$61,376,104	\$10,475,935	\$13,657,211	\$85,509,250	
C	DOC Admin and Executive Personnel	154.6	\$9,198,156	\$8,710,467	\$1,028,564	\$2,057,249	\$11,796,281	85.0	\$5,371,574	\$5,051,281	\$829,564	\$1,081,482	\$6,962,327	
D	DOC Diversion Programs	120.0	\$8,418,199	\$7,971,864	\$798,368	\$1,596,830	\$10,367,062	480.3	\$31,305,044	\$29,438,403	\$4,687,527	\$6,111,010	\$40,236,941	
Total			3,936.9	\$244,441,902	\$231,481,517	\$26,192,465	\$52,388,003	\$310,061,986	4,392.7	\$272,820,955	\$256,553,328	\$42,870,915	\$55,889,725	\$355,313,969

Summary of Personnel Daily Inmate Cost

	Avg. Daily Population	Daily Inmate Cost	Avg. Daily Population	Daily Inmate Cost	
A	DOC Division Personnel	9,819	\$57.95	8,905	\$68.49
B	DOC Direct Support Personnel	9,819	\$22.38	8,905	\$26.31
C	DOC Admin and Executive Personnel	See Page C - Admin and Exec	See Page C - Admin and Exec	See Page C - Admin and Exec	See Page C - Admin and Exec

*Other Personal Services Costs include Personal Services budgeted to the Department of Corrections, excluding Salaries and Wages of Regular Employees, allocated per FTE.

** Special Purpose Fund Costs include Personal Services budgeted to the 490, 499, and 899 Special Purpose Funds, allocated per FTE. (See Appendix)

Department of Corrections Daily Cost per Inmate Study

C. DOC Administrative and Executive Personnel Cost

Department: DOC - Administration

A portion of the duties of the DOC Executive and Administrative Sections deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014	
Number of Budgeted DOC Employees	3,937	4,393	<i>Administrative costs were previously account for in direct and support personnel costs. Separate accounting beginning in 2012 is due to additional programs being budgeted to the Department of Corrections - Department 239.</i>
Number of DOC Program Employees	3,812	3,904	
Percentage of DOC Positions	96.8%	88.9%	
Average Daily Population	9,819	8,905	

Calculation of Costs to be Allocated to DOC Daily Cost

The ratio of the number of DOC program employees to total DOC budgeted employees can be applied to the total costs of operating the DOC Executive and Administrative Sections.

	2013	2014	Calculation
Budgeted FTE's	154.6	85.0	<i>Administration, Legal, & Audit and Policy</i>
Salaries and Wages	\$8,710,467	\$5,051,281	<i>FY expenditures</i>
Pension Contribution	\$1,140,200	\$661,213	<i>13.09% of gross salaries</i>
Other Personal Services	\$3,085,814	\$1,911,047	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Administrative & Executive Staffing Costs	\$12,936,481	\$7,623,540	<i>Total DOC Administrative and Executive Staffing Costs</i>
Total Admin and Exec Cost Allocated to DOC	\$12,527,670	\$6,775,892	<i>Total Costs X Percentage of DOC Employees</i>
Admin and Exec Daily Cost per Inmate	\$3.50	\$2.08	<i>Allocated Costs / Avg. Daily Participants / Days</i>

Department of Corrections Daily Cost per Inmate Study

D. DOC Other Direct Costs

Assumptions

	2013	2014
Number of Budgeted DOC Employees	3,937	4,393
Number of DOC Program Employees	3,812	3,904
Percentage of DOC Positions	96.8%	88.9%
Average Daily Population	9,819	8,905

Non Personal Services Direct Costs associated with the DOC.

Costs for Department of Corrections

	2013	2014	Calculation
Contractual Services			
Scavenger Services	\$6,500	\$131,794	100% Allocated to DOC
Transportation for Specific Activities and Purposes	-\$76,415	-\$21,701	100% Allocated to DOC
Communication Services	\$44,557	\$74,699	Allocated to DOC based on percentage of employees
Laundry and Linen Services	\$0	\$0	
Food Services	\$11,261,685	\$10,723,852	actual expenditures by program
Postage	\$38,797	\$43,346	100% Allocated to DOC
Boarding and Lodging of Prisoners	\$3,361,898	\$3,190,408	100% Allocated to DOC
Contractual Maintenance Services	\$224,603	\$224,656	100% Allocated to DOC
Printing and Publishing	\$12,061	\$0	
Purchased Services Not Otherwise Classified	\$0	\$0	
Premiums on Fidelity, Bonds, and Liability	\$0	\$0	
Professional and Managerial Services	\$741,979	\$330,827	actual expenditures by program
Technical Services Not Otherwise Classified	\$0	\$0	
Impersonal Services Not Otherwise Classified	\$0	\$0	
Special or Cooperative / Aftercare Programs	\$889,851	\$314,238	actual expenditures by program
Internal Graphics and Reproduction Services	\$0	\$57,038	Allocated to DOC based on percentage of employees
Laboratory Related Services	\$0	\$1,151	100% Allocated to DOC

Supplies and Materials

Wearing Apparel	\$343,497	\$426,997	based on # of participants per program
Household, Laundry, Cleaning and Personal Care	\$687,178	\$541,233	based on # of participants per program
Institutional Supplies	\$581,022	\$506,723	based on # of participants per program
Office Supplies	\$0	\$0	
Books, Periodicals, Publications and Data Services	\$144	\$22,027	100% Allocated to DOC
Photographic and Reproduction Supplies	\$77,276	\$37,548	Allocated to DOC based on percentage of employees
Computer Operation Supplies	\$0	\$0	
Supplies and Materials Not Otherwise Classified	\$0	\$0	
Medical, Dental, and Laboratory Supplies	\$0	\$5,790	

Operation and Maintenance

Moving Expenses & Minor Remodeling	\$70,520	\$20,671	100% Allocated to DOC
Maintenance and Repair of Office Equipment	\$19,100	\$24,940	100% Allocated to DOC
County Wide Photocopier Maintenance	\$0	\$0	
Maintenance and Repair of Data Processing Equip	\$21,873	\$0	
County Wide Maintenance of Data Processing Equip	\$0	\$0	
Operation, Maint, & Repair Institutional Equip	\$2,454,130	\$0	

Rental and Leasing

Rental of Office Equipment	\$0	\$159,435	based on % of MFD's
County Wide Photocopier Lease	\$137,161	\$0	
Rental of Facilities	\$0	\$0	

Contingency

Appropriation Adjustment	\$0	\$0	
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Vehicles

Maintenance and Repair of Automotive Equipment	\$336,586	\$300,874	10.8% of Sheriff's Fleet
Operation of Automotive Equipment	\$430,939	\$425,258	10.8% of Sheriff's Fleet

Capital Equipment

Capital Equipment	\$2,409,488	\$2,134,026	Average annual DOC capital equipment expenditure over past 15 years adjusted for inflation
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Total Other Direct Costs	\$24,074,429	\$19,675,831	
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Other Direct Daily Cost per Inmate	\$6.72	\$6.05	
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Department of Corrections Daily Cost per Inmate Study

E. DOC Pension Costs

Department: Comptroller and Pension Board (Pension Contribution)

Assumptions

	2013	2014
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The County contributes a percentage of gross salaries toward pension.

	2013	2014	Calculation
DOC Regular Salaries and Wages	\$223,234,391	\$226,553,282	<i>FY expenditures</i>
County Contribution Towards Pension	\$29,221,382	\$29,655,825	<i>13.09% of County gross salaries contributed toward pension</i>
County Contribution Towards Optional Pension	\$0	\$0	<i>County contributes 4.62% of above amount toward optional pension (30% of employees participate in program)</i>
Total County Contribution Towards Pension	\$29,221,382	\$29,655,825	<i>13.09% of County gross salaries contributed toward pension</i>
Total Daily Cost per Inmate	\$8.15	\$9.12	<i>Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

F1. Non DOC Direct Cost

Department: Cermak Health Services

Assumptions

	2013	2014
Average Daily Population at DOC	9,819	8,905
Average Daily Population at Pre-Release Center	437	424
Average Daily Population in Women's Residential Program	157	156
Average Daily Population at Boot Camp	161	40
Total Average Daily Population on Site	10,574	9,525
Percentage of Population at DOC	92.9%	93.5%

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

	2013	2014	Calculation
Budgeted FTE's	502.1	578.4	
Total Department Operating Budget	\$40,805,768	\$41,436,925	<i>FY expenditures</i>
Pension Contribution	\$4,156,850	\$4,134,909	<i>13.09% of gross salaries</i>
Other Personal Services	\$6,681,403	\$7,359,168	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$51,644,022	\$52,931,002	
Cost Allocated to DOC	\$47,956,558	\$49,485,624	<i>Total Costs X Percentage of Population</i>
Daily Cost per Inmate	\$13.38	\$15.22	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

F2. Non DOC Direct Cost

Department: Cook County Health and Hospitals System

Assumptions

	2013	2014
Average Daily Population at DOC	9,819	8,905
Average Daily Population at Pre-Release Center	437	424
Average Daily Population in Women's Residential Program	157	156
Average Daily Population at Boot Camp	161	40
Total Average Daily Population on Site	10,574	9,525
Percentage of Population at DOC	92.9%	93.5%

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

Cook County Health and Hospitals System - Inpatient Hospital Stays (excluding Cermak)

	2013	2014	Calculation
Avg. # of Inmates in CCHHS Hospitals Per Day	15	16	<i>Data provided by Sheriff's Office</i>
Days per Year	365	365	
Inmate Patient Days	5,475	5,840	
Average Stroger Hospital per Diem Rate for Inpatient Stay	\$3,821	\$3,975	<i>Data provided by CCHHS</i>
Annual Inmate Inpatient Stay Costs	\$20,919,975	\$23,211,255	
Less Reimbursements from State	-\$2,091,998	-\$2,321,126	<i>estimated at 10%</i>
Total CCHHS Inpatient Stay Costs	\$18,827,978	\$20,890,130	<i>costs less reimbursements</i>

Cook County Health and Hospitals System - Outpatient Visits (excluding Cermak)

	2013	2014	Calculation
Avg. # of Inmate Offsite CCHHS Outpatient Visits Per Day	11.5	14.5	<i>Data provided by Sheriff's Office</i>
Monday - Friday Days per Year	247	247	<i>52 weeks X 5 days/week - 13 holidays = 247 days</i>
Inmate Patient Visits	2,833	3,580	
Average Outpatient Visit Cost	\$522	\$560	<i>Data provided by CCHHS (system wide average)</i>
Annual Outpatient Visit Costs	\$1,479,274	\$2,003,547	
Less Reimbursements from State	-\$147,927	-\$200,355	<i>estimated at 10%</i>
Total CCHHS Outpatient Visit Costs	\$1,331,346	\$1,803,192	<i>costs less reimbursements</i>

Non-Health and Hospitals Systems Inpatient and Outpatient Billings (Patient Arrestee Claims)

	2013	2014	Calculation
Hospital Billings for Prisoners in Police Custody	\$2,080,058	\$2,037,388	<i>based on CPI adjusted average expenditures of past 15 years</i>

Total Offsite Hospital Costs

	2013	2014	Calculation
Total Inpatient and Outpatient Offsite Hospital Costs	\$22,239,382	\$24,730,710	
Hospitalization Costs Allocated to DOC	\$20,651,456	\$23,120,942	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$5.76	\$7.11	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

F3. Non DOC Direct Cost

Department: Facilities Management

A portion of the duties of Facilities Management deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Square Footage of All County Facilities	9,059,677	9,175,533
Square Footage of DOC Facilities	3,624,377	3,413,430
Percentage of DOC Space	40.0%	37.2%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the square footage of DOC facilities to the total square footage of all County buildings managed by Facilities Management can be applied to the total costs of operating Facilities Management.

	2013	2014	Calculation
Budgeted FTE's	407.1	551.0	
Total Department Operating Budget	\$37,782,360	\$35,383,687	<i>FY expenditures</i>
Pension Contribution	\$3,933,100	\$4,721,859	<i>13.09% of gross salaries</i>
Other Personal Services	\$5,417,246	\$7,010,549	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$47,132,706	\$47,116,095	
Cost Allocated to DOC	\$18,855,716	\$17,527,864	<i>Total Costs X Percentage of DOC Space</i>
Daily Cost per Inmate	\$5.26	\$5.39	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

F4. Non DOC Direct Cost

Department: DOC Utility Costs

Direct utility costs spent on DOC facilities need to be applied.

Assumptions

	2013	2014
Average Daily Population at DOC	9,819	8,905

Electricity Costs

	2013	2014	Calculation
All DOC Campus Space	4,730,614	4,579,950	
Square Footage of DOC Facilities	3,624,377	3,413,430	
Percentage of DOC Space	76.6%	74.5%	
Total Electricity Costs (DOC Campus)	\$3,933,604	\$4,068,368	<i>FY expenditures</i>

Natural Gas Costs

	2013	2014	Calculation
All DOC Campus Space minus Boot Camp	4,656,264	4,507,758	
Square Footage of DOC Facilities	3,624,377	3,413,430	
Percentage of DOC Space	77.8%	75.7%	
Total Gas Costs (DOC and South Campus)	\$3,059,280	\$3,973,328	<i>FY expenditures</i>

Water and Sewer Costs

	2013	2014	Calculation
Total Water Costs - DOC Campus	\$2,864,047	\$3,362,834	<i>FY estimated expenditures</i>
Square Footage of All DOC and SC Facilities	4,730,614	4,579,950	
Cost per Square Foot	\$0.61	\$0.73	
Square Footage of DOC Facilities	3,624,377	3,413,430	

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

	2013	2014	Calculation
Electricity Cost Allocated to DOC	\$3,013,745	\$3,032,149	<i>Total Electric Costs X Percentage of DOC Space</i>
Natural Gas Cost Allocated to DOC	\$2,381,305	\$3,008,741	<i>Total Natural Gas Costs X Percentage of DOC Space</i>
Water and Sewer Cost Allocated to DOC	\$2,194,300	\$2,506,315	<i>Water and Sewer Cost per Square Foot X DOC Space</i>
Total Utility Cost Allocated to DOC	\$7,589,350	\$8,547,205	

Daily Cost per Inmate	\$2.12	\$2.63	<i>DOC Utility Costs / Avg. Daily Population / 365 days per year</i>
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Department of Corrections Daily Cost per Inmate Study

F5. Non DOC Direct Cost

Department: Communication Services

Assumptions

	2013	2014
Total Number of County Employees	21,529	22,115
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	17.7%	17.7%
Average Daily Population at DOC	9,819	8,905
Total Communication Services Expenditures	\$6,039,481	\$12,187,989
Communication Services Allocated to DOC	\$72,474	\$146,256
Percentage of Communication Services to DOC	1.2%	1.2%

Based on historical Communication Services allocation.

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

	2013	2014	Calculation
Communication Services - 490	-\$228,128	\$1,402,035	<i>FY expenditures</i>
Communication Services - 499	\$5,742,372	\$10,789,314	
Communication Services - 899	\$525,237	-\$3,360	
Indirect Communication Services	\$6,039,481	\$12,187,989	
Indirect Communication Services Allocated to DOC	\$72,474	\$146,256	<i>Indirect Communication Services X 1.2%</i>
Direct Communication Services - 239	\$44,557	\$83,870	<i>Direct FY expenditures</i>
Communication Services	\$117,031	\$230,125	<i>Indirect + Direct Communication Services</i>

Telecommunications Administration

	2013	2014	Calculation
Budgeted FTE's			<i>Telephone Administration</i>
Total Section Budget	Budgeted to IT Solutions and Services.	Budgeted to IT Solutions and Services.	<i>FY expenditures</i>
Pension Contribution			<i>13.09% of gross salaries</i>
Other Personal Services			<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Section Cost			

Telecommunications Installation, Maintenance, and Operations

	2013	2014	Calculation
Budgeted FTE's	Budgeted to IT Solutions and Services.	Budgeted to IT Solutions and Services.	<i>4 Telecommunications Electricians assigned to DOC</i>
Total Section Budget			<i>FY expenditures</i>
Pension Contribution			<i>13.09% of gross salaries</i>
Other Personal Services			<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Section Cost			

Telecommunication Dept. Costs Allocated to DOC	\$0	\$0	<i>Direct Operations Cost + Administration X 1.2%</i>
Cost Allocated to DOC	\$117,031	\$230,125	<i>Communications Services + Total Department Costs</i>
Daily Cost per Inmate	\$0.03	\$0.07	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

G. Building Capitalization Costs

Department: Building Capitalization

Building Capitalization Costs include building construction and renovation costs plus interest over 30 years, based on a facility life span of 40 years.

Assumptions

	2013	2014
Average Daily Population at DOC	9,819	8,905

All DOC Campus Space	4,730,614	4,579,950	
Square Footage of DOC Facilities	3,624,377	3,413,430	
Percentage of DOC Space	76.6%	74.5%	

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

	2013	2014	
Total DOC Campus Building Capitalization Cost	\$32,770,494	\$33,960,547	<i>Total construction costs plus interest / 40 year useful life</i>
DOC Portion of Costs	\$25,107,232	\$25,310,745	<i>Total Cost X percentage of DOC space</i>
Daily Cost per Inmate	\$7.01	\$7.79	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

(see table on following page)

Department of Corrections Daily Cost per Inmate Study

G2. Building Capitalization Cost Detail Table

Building / Project	Year Completed	Total Project Cost	Total Project Square Feet	Interest (5% over 30 years)	Total Cost With Interest	Average Annual Cost With Interest Over 40 Years
Central Kitchen at DOC	1974	\$4,500,000	45,935	\$4,196,510	\$8,696,510	\$217,413
Division 4 Dorm & Gym	1975	\$10,000,000	167,934	\$9,325,578	\$19,325,578	\$483,139
Division 5, Reception	1978	\$41,500,000	356,497	\$38,701,150	\$80,201,150	\$2,005,029
Powerhouse, DOC Addition	1978	\$1,700,000	15,100	\$1,585,348	\$3,285,348	\$82,134
Division 6, Dorm	1979	\$27,500,000	266,984	\$25,645,341	\$53,145,341	\$1,328,634
DOC Guard Houses, Towers *	1981	\$291,900	2,100	\$272,214	\$564,114	\$14,103
DOC Tunnels *	1981	\$3,058,000	22,000	\$2,851,762	\$5,909,762	\$147,744
Division 1 Renovation (2 cells combined to 1)	1981	\$17,500,000	0	\$16,319,762	\$33,819,762	\$845,494
Residential Treatment Unit	1985	\$7,500,000	77,172	\$6,994,184	\$14,494,184	\$362,355
Central Chilled Water Plant	1991	\$11,700,000	17,970	\$10,910,927	\$22,610,927	\$565,273
Division 10 (8.123 acres swap w/City)	1992	\$61,863,379	325,153	\$57,691,179	\$119,554,558	\$2,988,864
Division 9	1993	\$76,039,599	234,292	\$70,911,324	\$146,950,923	\$3,673,773
South Campus Building 1	1993	\$4,649,347	40,144	\$4,335,785	\$8,985,132	\$224,628
South Campus Building 3	1995	\$10,411,576	89,897	\$9,709,397	\$20,120,973	\$503,024
Powerhouse Expansion	1995	\$4,600,000	3,960	\$4,289,766	\$8,889,766	\$222,244
Division 11, site 21 acres	1995	\$129,623,347	656,000	\$120,881,269	\$250,504,616	\$6,262,615
Kitchen #2	1996	\$40,881,000	96,000	\$38,123,897	\$79,004,897	\$1,975,122
New Cermak Health Care	1998	\$36,731,395	155,000	\$34,254,150	\$70,985,545	\$1,774,639
Old Kitchen Rehab, Close Division 7 Beds	1998	\$760,000		\$708,744	\$1,468,744	\$36,719
South Campus Building 2	1999	\$8,695,520	75,080	\$8,109,075	\$16,804,595	\$420,115
South Campus Building 4	1999	\$962,000	44,620	\$897,121	\$1,859,121	\$46,478
South Campus Building 5	1999	\$3,347,682	28,905	\$3,121,907	\$6,469,589	\$161,740
Divisions 5 & 6 - Security Upgrades	2003	\$5,115,000		\$4,770,033	\$9,885,033	\$247,126
Division 8 - Fire & Life Safety Systems	2005	\$724,467		\$675,607	\$1,400,074	\$35,002
Division 2 - Renovation	2005	\$18,500,000		\$17,252,320	\$35,752,320	\$893,808
Divisions 3 & 4 - Security Upgrades	2006	\$3,000,000		\$2,797,674	\$5,797,674	\$144,942
DOC Infrastructure Renovation - Tunnels	2006	\$8,160,000		\$7,609,672	\$15,769,672	\$394,242
Division 3 - ADA Renovation	2007	\$209,997		\$195,834	\$405,831	\$10,146
Divisions 9 & 10 - Life Safety Systems	2008	\$2,900,000		\$2,704,418	\$5,604,418	\$140,110
Division 11 - Security Upgrades	2008	\$5,100,000		\$4,756,045	\$9,856,045	\$246,401
Elevator Modernization - CCAB, Kitchen, Div. 9 & 10, SC#3	2008	\$4,500,000		\$4,196,510	\$8,696,510	\$217,413
Telecommunication Wiring Upgrades - DOC Campus	2008	\$17,000,000		\$15,853,483	\$32,853,483	\$821,337
SC#1, SC#4, and Maywood Courthouse - Life Safety Systems	2009	\$2,500,000		\$2,331,395	\$4,831,395	\$120,785
CCB, CCAB, Div. 1, 2, & 11, SC - Exterior Stabilization	2009	\$8,300,000		\$7,740,230	\$16,040,230	\$401,006
Division 8, Skokie Courthouse, MEO - Life Safety Systems	2010	\$3,400,000		\$3,170,697	\$6,570,697	\$164,267
South Campus #3 & #4 - HVAC Upgrade	2011	\$2,800,000		\$2,611,162	\$5,411,162	\$135,279
Boot Camp - Replacement of Running Track	2011	\$150,000		\$139,884	\$289,884	\$7,247
Division 1 Stair Replacement	2011	\$750,000		\$699,418	\$1,449,418	\$36,235
South Campus and Division V Foundation Wall Repairs	2011	\$450,000		\$419,651	\$869,651	\$21,741
Electronic Perimeter Monitoring - DOC Campus	2011	\$850,000		\$792,674	\$1,642,674	\$41,067
Division 10 Wall Repair & South Campus Concrete Work	2012	\$314,718		\$295,493	\$608,211	\$15,205
Division 3 Exterior Wall Repair	2012	\$35,075		\$32,709	\$67,784	\$1,695
Boot camp Track Replacement	2012	\$305,036		\$284,464	\$589,500	\$14,737
Division 11 Paving & Restriping	2012	\$113,858		\$106,179	\$220,037	\$5,501
Boot camp Speed Humps	2012	\$29,781		\$27,773	\$57,554	\$1,439
DOC Grab Bars for ADA Compliance	2013	\$85,449		\$79,686	\$165,135	\$4,128
New RTU-RCDC	2013	\$86,404,293		\$80,577,001	\$166,981,294	\$4,174,532
New RTU-RCDC Exterior Window Mod	2013	\$141,997		\$132,420	\$274,417	\$6,860
New RTU-RCDC 3 & 5-man cell Mod	2013	\$154,814		\$144,373	\$299,187	\$7,480
DOC Recreation Yard Renovations	2013	\$520,217		\$485,132	\$1,005,349	\$25,134
South Campus Bldg. 1 A/C Installation	2013	\$1,498,593		\$1,397,525	\$2,896,118	\$72,403
Division Replace Stair Project	2013	\$454,248		\$423,613	\$877,861	\$21,947
Powerhouse - Replace 6" water main	2014	\$104,781		\$97,714	\$202,495	\$5,062
Cook County Jail - Division IV Plumbing Improvements	2014	\$556,568		\$519,032	\$1,075,599	\$26,890
Cook County Jail - Division IV Plumbing Improvements Supplemental	2014	\$168,424		\$157,065	\$325,490	\$8,137
Cook County Jail - Division VI Plumbing Updates	2014	\$948,375		\$884,415	\$1,832,790	\$45,820
Cook County Jail - Division VI Plumbing Piping Replacement Supplemental	2014	\$93,650		\$87,334	\$180,984	\$4,525
DOC Div IX Cell Window Replacement	2014	\$796,716		\$742,983	\$1,539,699	\$38,492
ADA Compliance Renovation	2014	\$283,666		\$264,535	\$548,201	\$13,705
ADA Compliance Renovation Supplemental	2014	\$171,890		\$160,297	\$332,187	\$8,305
ADA Compliance Renovation Supplemental Phase II	2014	\$801,095		\$747,067	\$1,548,162	\$38,704
Division 5 Officers Dining Hall Renovation Supplemental	2014	\$2,071,120		\$1,931,439	\$4,002,559	\$100,064
Cook County Jail Pretrial Services Additional Renovations Supplemental	2014	\$190,098		\$177,277	\$367,375	\$9,184
New RTU FFE Installation Supplemental - MRI Lead	2014	\$4,002		\$3,732	\$7,734	\$193
DOC Div 3 Annex & Div 4 Roof Replacement	2014	\$616,967		\$575,357	\$1,192,324	\$29,808
DOC Central Kitchen Compressor Upgrade	2014	\$138,850		\$129,485	\$268,335	\$6,708
DOC Division I - Hot Water Tank-Semi Instantaneous Tank	2014	\$297,919		\$277,827	\$575,746	\$14,394
DOC - Division VI - Fire Pump Replacement	2014	\$59,891		\$55,852	\$115,742	\$2,894
DOC - Division IV - Fire Pump Replacement	2014	\$129,333		\$120,610	\$249,943	\$6,249
DOC - Division V - Fire Pump Replacement	2014	\$62,681		\$58,454	\$121,135	\$3,028
South Campus Fire Pump Replacement	2014	\$65,359		\$60,951	\$126,311	\$3,158
Division I Courtyard Additions	2014	\$43,696		\$40,749	\$84,444	\$2,111
Security Post Construction and Upgrades	2014	\$9,777,440		\$9,118,028	\$18,895,468	\$472,387
Sheriff Video System	2014	\$11,749,142		\$10,956,755	\$22,705,897	\$567,647
Total		\$702,913,950		\$655,507,917	\$1,358,421,867	\$33,960,547

* Estimated at \$139/ft² cost for entire Criminal Courts renovation project of which these were a part.

Department of Corrections Daily Cost per Inmate Study

H. Sheriff Indirect Cost for the Department of Corrections

Department: Various Sheriff's Offices

A portion of the duties of the Sheriff's Executive, Administrative, and Merit Board Offices deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of Sheriff Employees	6,533	7,346
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	58.4%	53.2%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of DOC employees to total Sheriff's employees can be applied to the total costs of operating the following Sheriff's offices.

Department of Fiscal Administration and Support Services / Human Resources

Vehicle Services Section	2013	2014	Calculation
Budgeted FTE's	19.9	23.0	
Total Section Budget	\$1,435,407	\$1,613,498	<i>FY expenditures (excluding vehicle maintenance and operation - included in Other Direct Costs)</i>
Pension Contribution	\$164,331	\$194,825	<i>13.09% of gross salaries</i>
Other Personal Services	\$264,808	\$292,636	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Vehicle Services Section Cost	\$1,864,546	\$2,100,960	
Vehicle Services Cost Allocated to DOC	\$200,906	\$226,379	<i>Total Section Cost X 11.2% (% of vehicles assigned to DOC)</i>

All Other Sections	2013	2014	Calculation
Budgeted FTE's	178.1	180.0	
Total Section Budget	\$12,846,534	\$12,627,374	<i>FY expenditures</i>
Pension Contribution	\$1,479,380	\$1,536,155	<i>13.09% of gross salaries</i>
Other Personal Services	\$2,369,962	\$2,290,197	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Other FASS Sections Cost	\$16,695,876	\$16,453,726	
Other FASS Sections Cost Allocated to DOC	\$9,742,831	\$8,745,492	<i>Total Section Cost X Percentage of DOC Employees</i>

Total Department of FASS/HR	2013	2014	Calculation
Total FASS Cost Allocated to DOC	\$9,943,736	\$8,971,871	<i>Total Costs X Percentage of DOC Employees (All sections except vehicles), Total Costs X 11% (Vehicle Services Section - vehicles assigned to DOC)</i>

Office of the Sheriff

	2013	2014	Calculation
Budgeted FTE's	33.0	49.6	
Total Department Operating Budget	\$3,339,849	\$5,047,837	<i>FY expenditures</i>
Pension Contribution	\$414,156	\$522,393	<i>13.09% of gross salaries</i>
Other Personal Services	\$439,128	\$631,077	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$4,193,133	\$6,201,307	

Cost Allocated to DOC	\$2,446,891	\$3,296,121	<i>Total Costs X Percentage of DOC Employees</i>
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Sheriff Information Technology

	2013	2014	Calculation
Budgeted FTE's	0.0	53.0	
Total Department Operating Budget	\$0	\$4,080,945	<i>FY expenditures</i>
Pension Contribution	\$0	\$441,026	<i>13.09% of gross salaries</i>
Other Personal Services	\$0	\$674,336	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$0	\$5,196,308	

Cost Allocated to DOC	\$0	\$2,761,944	<i>Total Costs X Percentage of DOC Employees</i>
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Merit Board

	2013	2014	Calculation
Budgeted FTE's	30.0	31.0	
Total Department Operating Budget	\$1,724,550	\$1,753,703	<i>FY expenditures</i>
Pension Contribution	\$191,473	\$197,280	<i>13.09% of gross salaries</i>
Other Personal Services	\$399,208	\$394,423	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$2,315,231	\$2,345,406	

Total # of Tests Administered	7,561	7,561	
Physical Ability Tests Administered	1,594	1,594	
Entrance Tests for DOC Employees	4,282	4,282	
Physical Ability Tests for DOC Employees	930	847	<i>Physical Ability Tests X Percentage of DOC Employees</i>
Promotional Tests for DOC Employees	824	824	
# of Exams Administered to DOC Staff	6,036	5,953	
Percentage of Exams	79.8%	78.7%	

Cost Allocated to DOC	\$1,848,097	\$1,846,462	<i>Total Costs X Percentage of Exams</i>
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Total Sheriff Indirect Costs

	2013	2014	Calculation
Total Sheriff Indirect Cost Allocated to DOC	\$14,238,724	\$16,876,398	<i>Total for Office of the Sheriff, FASS, and Merit Board</i>
Sheriff Indirect Daily Cost per Inmate	\$3.97	\$5.19	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

I. Workers' Compensation and Self Insurance Costs for the DOC

Department: Workers' Compensation and Self Insurance Claims

A portion of the duties of the Risk Management deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of County Employees	21,529	22,115
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	17.7%	17.7%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

Workers' Compensation and Self Insurance Claim Costs directly related to the Department of Corrections need to be applied.

	2013	2014	Calculation
Workers' Compensation Claims	\$3,974,939	\$4,355,194	<i>Average CPI adjusted claims value</i>
Self Insurance Claims	\$9,020,199	\$8,810,081	<i>Average CPI adjusted claims value</i>
Total Costs	\$12,995,138	\$13,165,275	
Daily Cost per Inmate	\$3.63	\$4.05	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J1. Corporate Indirect Cost for the Department of Corrections

Department: Bureau of Finance

A portion of the duties of the Bureau of Finance deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of County Employees	21,529	22,115
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	17.7%	17.7%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of DOC employees to total County employees can be applied to the total costs of operating the Bureau of Finance.

a. Risk Management

	2013	2014	Calculation
Budgeted FTE's	22.0	23.0	
Total Department Operating Budget	\$1,534,924	\$1,688,490	<i>FY expenditures</i>
Pension Contribution	\$196,410	\$214,556	<i>13.09% of gross salaries</i>
Other Personal Services	\$292,752	\$292,636	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$2,024,086	\$2,195,682	
Risk Management Cost Allocated to DOC	\$358,438	\$387,632	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.10	\$0.12	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

b. Budget & Management Services

	2013	2014	Calculation
Budgeted FTE's	19.0	20.0	
Total Department Operating Budget	\$1,620,051	\$1,634,860	<i>FY expenditures</i>
Pension Contribution	\$204,491	\$201,088	<i>13.09% of gross salaries</i>
Other Personal Services	\$252,831	\$254,466	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$2,077,374	\$2,090,415	
Budget Cost Allocated to DOC	\$367,874	\$369,048	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.10	\$0.11	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

c. Comptroller

	2013	2014	Calculation
Budgeted FTE's	37.7	41.7	
Total Department Operating Budget	\$2,699,700	\$2,923,212	<i>FY expenditures</i>
Pension Contribution	\$343,669	\$369,754	<i>13.09% of gross salaries</i>
Other Personal Services	\$501,671	\$530,562	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$3,545,040	\$3,823,529	
Comptroller Cost Allocated to DOC	\$627,778	\$675,017	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.18	\$0.21	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

d. Office of the Chief Financial Officer

	2013	2014	Calculation
Budgeted FTE's	23.9	11.0	
Total Department Operating Budget	\$1,633,962	\$1,080,040	<i>FY expenditures</i>
Pension Contribution	\$211,849	\$136,898	<i>13.09% of gross salaries</i>
Other Personal Services	\$318,035	\$139,957	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$2,163,845	\$1,356,894	
Office of the CFO Cost Allocated to DOC	\$383,187	\$239,550	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.11	\$0.07	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

e. Enterprise Resource Planning

	2013	2014	Calculation
Budgeted FTE's		19.8	
Total Department Operating Budget		\$1,022,510	<i>FY expenditures</i>
Pension Contribution		\$128,895	<i>13.09% of gross salaries</i>
Other Personal Services		\$251,922	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$0	\$1,403,326	
ERP Cost Allocated to DOC	\$0	\$247,747	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.00	\$0.08	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J2. Corporate Indirect Cost for the Department of Corrections

Department: Procurement and Contract Compliance

A portion of the duties of the Procurement and Contract Compliance Department deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Number of Budgeted DOC Employees	3,937	4,393
Number of DOC Program Employees	3,812	3,904
Percentage of DOC Positions	96.8%	88.9%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of purchase orders (requisitions) submitted by the DOC to the total number of purchase orders (requisitions) submitted annually can be applied to the total costs of operating Procurement and Contract Compliance.

	2013	2014	Calculation
Total Number of PO's Processed	30,946	8,765	<i>from Procurement</i>
Number of PO's Processed (Dept. #239)	434	218	<i>from Procurement</i>
Number of PO's Processed for DOC	420	194	<i># of Dept. 239 PO's X Percentage of DOC Positions</i>
Percentage of Requisitions Processed	1.4%	2.2%	<i>DOC PO's / Total # of PO's Processed</i>

Procurement

	2013	2014	Calculation
Budgeted FTE's	34.0	37.0	
Total Department Operating Budget	\$3,040,460	\$2,624,426	<i>FY expenditures</i>
Pension Contribution	\$368,062	\$314,635	<i>13.09% of gross salaries</i>
Other Personal Services	\$452,435	\$470,763	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>

Contract Compliance

	2013	2014	Calculation
Budgeted FTE's	10.0	11.0	
Total Department Operating Budget	\$758,961	\$758,829	<i>FY expenditures</i>
Pension Contribution	\$90,307	\$92,594	<i>13.09% of gross salaries</i>
Other Personal Services	\$133,069	\$139,957	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>

Total Procurement & Contract Compliance Cost	\$4,843,294	\$4,401,204	
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Cost Allocated to DOC	\$65,778	\$97,294	<i>Total Costs X Percentage of DOC PO's</i>
Daily Cost per Inmate	\$0.02	\$0.03	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J3. Corporate Indirect Cost for the Department of Corrections

Department: Capital Planning

A portion of the duties of Capital Planning deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Square Footage of All County Facilities	9,059,677	9,175,533
Square Footage of DOC Facilities	3,624,377	3,413,430
Percentage of DOC Space	40.0%	37.2%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the capital project expenditures for the DOC to the total capital project expenditures managed by Capital Planning can be applied to the total costs of operating Capital Planning.

	2013	2014	Calculation
Budgeted FTE's	13.0	17.0	
Total Department Operating Budget	\$1,066,918	\$1,424,412	<i>FY expenditures</i>
Pension Contribution	\$136,129	\$179,950	<i>13.09% of gross salaries</i>
Other Personal Services	\$172,990	\$216,296	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$1,376,037	\$1,820,659	
Cost Allocated to DOC	\$550,492	\$677,311	<i>Total Costs X Percentage of DOC Space</i>
Daily Cost per Inmate	\$0.15	\$0.21	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J4. Corporate Indirect Cost for the Department of Corrections

Department: Office of the President and Board of Commissioners

A portion of the duties of the President's Office and Board of Commissioners deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of County Employees	21,529	22,115
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	17.7%	17.7%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of DOC employees to total County employees can be applied to the total costs of operating the President's Office and Board of Commissioners.

Office of the President

	2013	2014	Calculation
Budgeted FTE's	16.0	17.0	
Total Department Operating Budget	\$1,568,299	\$1,557,427	<i>FY expenditures</i>
Pension Contribution	\$185,160	\$207,176	<i>13.09% of gross salaries</i>
Other Personal Services	\$212,911	\$216,296	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>

Board of Commissioners

	2013	2014	Calculation
Budgeted FTE's	85.6	85.9	
Total Department Operating Budget	\$6,713,076	\$6,753,550	<i>FY expenditures</i>
Pension Contribution	\$779,292	\$792,905	<i>13.09% of gross salaries</i>
Other Personal Services	\$1,139,072	\$1,092,933	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Cost	\$10,597,810	\$10,620,288	
Cost Allocated to DOC	\$1,876,726	\$1,874,937	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.52	\$0.58	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J5. Corporate Indirect Cost for the Department of Corrections

Department: States Attorney - Civil Actions Bureau

A portion of the duties of the States Attorney deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Percentage of DOC Workers Comp Cases	24.0%	25.0%
Percentage of DOC Self Insurance Cases	82.4%	83.3%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of DOC Workers' Compensation and Self Insurance claims to total number of claims can be applied to the total staffing costs of operating portions of the States Attorney's Office.

Workers' Compensation Cases

	2013	2014	Calculation
Staffing Cost for Workers' Comp Cases	\$706,273	\$495,370	<i>estimated staffing & benefit costs</i>
Pension Contribution	\$70,173	\$48,397	<i>13.09% of gross salaries</i>
Total Section Cost	\$776,446	\$543,767	
Cost Allocated to DOC	\$186,347	\$135,942	<i>Total Staff Costs X Percentage of DOC Workers' Comp Cases</i>
Daily Cost per Inmate	\$0.05	\$0.04	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Self Insurance Cases

	2013	2014	Calculation
Staffing Cost for Self Insurance Cases	\$1,820,277	\$1,797,878	<i>estimated staffing & benefit costs</i>
Pension Contribution	\$175,673	\$171,518	<i>13.09% of gross salaries</i>
Total Section Cost	\$1,995,949	\$1,969,396	
Cost Allocated to DOC	\$1,644,163	\$1,640,391	<i>Total Staff Costs X Percentage of DOC Self Insurance Cases</i>
Daily Cost per Inmate	\$0.46	\$0.50	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J6. Corporate Indirect Cost for the Department of Corrections

Department: Bureau of Technology

A portion of the duties of the Bureau of Technology deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of County Employees	21,529	22,115
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	17.7%	17.7%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of DOC employees to total County employees can be applied to the total costs of operating the Bureau of Technology.

a. Technology Planning and Policy (Formerly Office of the CIO)

	2013	2014	Calculation
Budgeted FTE's	40.7	36.0	<i>CIO, Business Administration, Business Application</i>
Total Department Operating Budget	\$3,163,117	\$2,378,145	<i>FY expenditures</i>
Pension Contribution	\$345,368	\$315,887	<i>13.09% of gross salaries</i>
Other Personal Services	\$541,592	\$458,039	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$4,050,077	\$3,152,072	
TPP Cost Allocated to DOC	\$717,213	\$556,476	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Participant	\$0.20	\$0.17	<i>Allocated Costs / Avg. Daily Participants / Days</i>

b. IT Solutions and Services (Formerly MIS)

	2013	2014	Calculation
Budgeted FTE's	72.1	72.1	<i>NCC, CTO, Call Center, Data Center, Telecom</i>
Total Department Operating Budget	\$5,600,354	\$5,928,821	<i>FY expenditures</i>
Pension Contribution	\$617,356	\$428,139	<i>13.09% of gross salaries</i>
Other Personal Services	\$959,429	\$917,351	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$7,177,139	\$7,274,311	
ITSS Cost Allocated to DOC	\$1,270,972	\$1,284,229	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Participant	\$0.35	\$0.40	<i>Allocated Costs / Avg. Daily Participants / Days</i>

Department of Corrections Daily Cost per Inmate Study

J7. Corporate Indirect Cost for the Department of Corrections

Department: Office of the Chief Administrative Officer

A portion of the duties of the Chief Administrative Officer's Office deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of County Employees	21,529	22,115
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	17.7%	17.7%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of DOC employees to total County employees can be applied to the total costs of operating the Chief Administrative Officer's Office.

	2013	2014	Calculation
Budgeted FTE's	23.2	23.0	<i>Admin, IE's, Salvage</i>
Total Department Operating Budget	\$1,612,477	\$1,250,600	<i>FY expenditures</i>
Pension Contribution	\$237,738	\$241,278	<i>13.09% of gross salaries</i>
Other Personal Services	\$308,720	\$292,636	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$2,158,936	\$1,784,514	
Cost Allocated to DOC	\$382,318	\$315,043	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.11	\$0.10	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J8. Corporate Indirect Cost for the Department of Corrections

Department: Judicial Advisory Council

A portion of the duties of the Judicial Advisory Council deal with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of Public Safety Employees	13,329	13,832
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	28.6%	28.2%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

The ratio of the number of DOC employees to Public Safety employees can be applied to the total costs of operating the Judicial Advisory Council (JAC).

	2013	2014	Calculation
Budgeted FTE's	5.0	5.0	
Total Department Operating Budget	\$433,059	\$462,341	<i>FY expenditures</i>
Pension Contribution	\$54,939	\$51,410	<i>13.09% of gross salaries</i>
Other Personal Services	\$66,535	\$63,617	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Department Cost	\$554,532	\$577,367	
Cost Allocated to DOC	\$158,608	\$162,973	<i>Total Costs X Percentage of DOC Employees</i>
Daily Cost per Inmate	\$0.04	\$0.05	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study

J9. Corporate Indirect Cost for the Department of Corrections

Department: Human Resources

A portion of the duties of the Human Resources Department deals with matters pertaining to the Department of Corrections.

Assumptions

	2013	2014
Total Number of County Employees	21,529	22,115
Number of DOC Employees	3,812	3,904
Percentage of DOC Employees	17.7%	17.7%
Percentage of Medical Tests for DOC Staff	15.7%	15.7%
Average Daily Population at DOC	9,819	8,905

Calculation of Costs to be Allocated to DOC Inmate Daily Cost

Administration	2013	2014	Calculation
Budgeted FTE's	13.5	16.0	
Total Section Budget	\$1,031,682	\$1,333,444	<i>FY expenditures</i>
Pension Contribution	\$170,307	\$191,395	<i>13.09% of gross salaries</i>
Other Personal Services	\$179,643	\$203,573	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total HR Administration Cost	\$1,381,632	\$1,728,412	
HR Administration Cost Allocated to DOC	\$244,668	\$305,139	<i>Total Costs X Percentage of DOC Employees</i>

Medical Unit	2013	2014	Calculation
Budgeted FTE's	3.9	3.0	
Total Section Budget	\$298,041	\$250,021	<i>FY expenditures</i>
Pension Contribution	\$53,151	\$42,793	<i>13.09% of gross salaries</i>
Other Personal Services	\$51,897	\$38,170	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Medical Unit Cost	\$403,089	\$330,983	
Medical Unit Cost Allocated to DOC	\$63,285	\$51,964	<i>Total Costs X Percentage of Tests for DOC Employees</i>

Labor Relations	2013	2014	Calculation
Budgeted FTE's	9.0	10.0	
Total Section Budget	\$687,788	\$833,403	<i>FY expenditures</i>
Pension Contribution	\$103,801	\$111,992	<i>13.09% of gross salaries</i>
Other Personal Services	\$119,762	\$127,233	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Labor Relations Cost	\$911,351	\$1,072,628	
Labor Relations Cost Allocated to DOC	\$161,388	\$189,365	<i>Total Costs X Percentage of DOC Employees</i>

Classification, Examination, and Records	2013	2014	Calculation
Budgeted FTE's	15.0	16.0	
Total Section Budget	\$1,146,313	\$1,333,444	<i>FY expenditures</i>
Pension Contribution	\$144,638	\$152,051	<i>13.09% of gross salaries</i>
Other Personal Services	\$199,604	\$203,573	<i>Budgeted Positions X Other Personal Services Cost per FTE</i>
Total Classification and Records Cost	\$1,490,554	\$1,689,069	
Classification Cost Allocated to DOC	\$263,957	\$298,193	<i>Total Costs X Percentage of DOC Employees</i>

	2013	2014	Calculation
Total HR Cost Allocated to DOC	\$733,297	\$844,662	
Daily Cost per Inmate	\$0.20	\$0.26	<i>Allocated Costs / Avg. Daily Population / 365 days per year</i>

Department of Corrections Daily Cost per Inmate Study
Appendix - Additional Personal Services
Fixed Charges and Special Purpose Appropriations

Personal Services	2013 Expenditures				2014 Expenditures				Calculation
	Corporate (490)	Public Safety (499)	Health (899)	Total	Corporate (490)	Public Safety (499)	Health (899)	Total	
Appropriation Adjustment for Personal Services	(\$2,607,597)	\$3,233,445	\$0	\$625,848	(\$3,727,933)	(\$4,989,427)	\$0	(\$8,717,360)	These Personal Services Accounts were budgeted to each department in 2002, but have since been pooled in the 490, 499, and 899 Fixed Charges and Special Appropriation Fund business units.
Mandatory Medicare Costs	\$1,303,623	\$11,905,736	\$6,836,049	\$20,045,408	\$442,731	\$3,680,601	\$2,007,845	\$6,131,177	
Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Life Insurance Program	\$224,245	\$1,975,760	\$1,070,185	\$3,270,190	\$229,848	\$2,026,419	\$1,081,644	\$3,337,911	
Health Insurance	\$15,919,896	\$171,484,394	\$64,482,681	\$251,886,971	\$17,794,465	\$182,399,782	\$70,936,521	\$271,130,767	
Dental Insurance Plan	\$552,917	\$4,561,296	\$2,074,321	\$7,188,534	\$491,832	\$4,111,956	\$1,498,072	\$6,101,859	
Unemployment Compensation	\$259,611	\$555,213	\$218,752	\$1,033,575	\$257,869	\$525,933	\$202,606	\$986,407	
Vision Care Insurance	\$160,657	\$1,530,479	\$700,807	\$2,391,943	\$190,313	\$1,491,871	\$678,106	\$2,360,290	
Training Programs for Staff Personnel	\$3,731	\$0	\$0	\$3,731	\$10,455	\$0	\$0	\$10,455	
Employee Tuition Refund	\$0	\$49,420	\$0	\$49,420	\$0	\$38,167	\$0	\$38,167	
Allowances Per Collective Bargaining Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transportation and Travel Expenses for Employees	\$0	(\$10,994)	\$0	(\$10,994)	\$0	(\$3,769)	\$0	(\$3,769)	
Subtotal of Personal Services	\$15,817,083	\$195,284,749	\$75,382,794	\$286,484,627	\$15,689,578	\$189,281,532	\$76,404,794	\$281,375,904	
Number of FTE's	1,532	13,329	6,668	21,529	1,539	13,832	6,744	22,115	
Personal Services Cost per FTE				\$13,307				\$12,723	