

CALIFORNIA JPIA

AGENDA REPORT

To: FINANCE OFFICERS COMMITTEE

From: Jonathan Shull, Chief Executive Officer

By: Alexander Smith, Deputy Executive Officer

Date: March 11, 2021

Subject: Payroll Data Modification

Background

Payroll data is collected from members annually and is used as a measure of exposure in the annual contribution formula within the liability and workers' compensation programs. Historically, the Authority has not modified payroll data based on the impact of overtime pay. While overtime hours do represent a legitimate increase in exposure, the amount of the exposure increase is not proportional to the increase in payroll due to the higher overtime rate of pay. The most common overtime pay rate is time-and-a-half or 1.5 times the usual hourly rate. The 50% increase or 1/3rd of total overtime pay is referred to as premium overtime pay.

Premium overtime pay has not traditionally been excluded from payroll data by the Authority. However, since this treatment was applied to all members in the same way and because the formula is based on proportional payroll and losses, the impact of premium overtime pay was somewhat muted because all members who pay overtime to their employees would theoretically have elevated payrolls, with the proportionate percentages among members remaining intact. This simplifying assumption starts to break down and become less useful in situations like the Woolsey Fire and other recent wildfires in which members with fire departments pay a significant amount of overtime pay, above and beyond normal levels, due to mutual aid agreements.

As a result, it is proposed that effective 2021-22 the Authority change its treatment of overtime pay in the cost allocation formula by netting down each member's payroll by 1/3rd of their total reported overtime pay in order to account for this issue in a more precise manner.

Data Sources

Payroll data is collected from members annually and is defined as Medicare Wages by the Authority. The number of volunteers is another data point collected along with how many hours

the volunteers work. Payroll is then modified to impute additional payroll to account for the increased exposure brought by the volunteers. Liability payroll is also modified by the addition of protected contracts, if there are any that have been designated as such, to account for that increased exposure as well. Some members did not submit payroll data this year and rather than trend old data, staff pulled the missing information from the State Controller. Overtime data was also pulled from the State Controller, for all members, since that data point was not requested in the last Annual Payroll Exposure Report (APER). The overtime data was then mapped to job classification codes and placed into one of three categories: general government, police, or fire so that it could be properly credited to the appropriate sub-pool in the cost allocation formula.

Methodology

1/3rd of total overtime pay was backed out (credited) to each member's payroll for the calendar year 2019, which was then used in the 2021-22 annual contribution computations. With the committee's approval this change in procedure will remain in effect indefinitely going forward.

Impact

The overtime modification resulted in a -2.2% decrease in aggregate payroll in the liability programs, and a -2.5% decrease in the workers' compensation programs. The impact on individual members varied based on how much overtime pay each member reported in 2019. On a percentage basis, relative to Total Medicare Wages, the impact ranged from 0% to -9.4%. Although, the -9.4% was unusual. Out of 123 members in the liability programs, 113 experienced a payroll reduction of -4% or less. There were 10 members with significant reductions primarily due to fire departments.

The flow-through impact of payroll reductions to annual contribution reductions is not a direct relationship due to all the other variables in the cost allocation formulas. However, to the extent that those other variables such as losses, actuarial funding rates, and excess premiums remain somewhat stable, there should be a similar percentage reduction.

Recommended Action

It is recommended that the Finance Officers Committee review the procedural change to include a credit of 1/3rd of total overtime pay in order to net down member payroll figures when calculating annual contributions, such that premium overtime pay is excluded, beginning with 2021-22 and recommend approval to the Executive Committee.

Payroll Data Modification
Annual Contribution 2021-22
Primary and Excess Liability Programs
Exhibit 1

Actual

		Before Modification			1/3 Overtime Credit					After Modification			
		Payroll			General					Used in Contribution Calculations 2021-22			
Member	Liability Program	General Government	Police	Total	General Government 1/3 OT	Police 1/3 OT	Fire 1/3 OT	Total 1/3 OT	% Change	General Government	Police	Total	
1	Agoura Hills	Primary	\$ 4,686,644	\$ -	\$ 4,686,644	\$ (161)	\$ -	\$ -	\$ (161)	0.0%	\$ 4,686,483	\$ -	\$ 4,686,483
2	AHCCC	Primary	-	-	(666)	-	-	(666)	-	-	-	-	-
3	Alhambra	Excess	27,651,446	10,602,578	38,254,024	(165,646)	(497,696)	(939,336)	(1,602,679)	-4.2%	26,546,463	10,104,881	36,651,345
4	Aliso Viejo	Primary	3,061,556	-	3,061,556	(3,191)	-	-	(3,191)	-0.1%	3,058,364	-	3,058,364
5	Apple Valley	Primary	6,855,693	-	6,855,693	(16,635)	-	-	(16,635)	-0.2%	6,839,058	-	6,839,058
6	Area E	Primary	90,000	-	90,000	-	-	-	-	0.0%	90,000	-	90,000
7	Arroyo Grande	Primary	4,659,149	2,700,436	7,359,584	(46,454)	(76,323)	-	(122,777)	-1.7%	4,612,695	2,624,113	7,236,807
8	Artesia	Primary	2,148,001	-	2,148,001	(32,077)	-	-	(32,077)	-1.5%	2,115,924	-	2,115,924
9	Atascadero	Primary	8,008,166	2,624,761	10,632,926	(40,148)	(59,848)	(165,021)	(265,016)	-2.5%	7,802,997	2,564,913	10,367,910
10	Azusa	Excess	17,547,080	11,409,876	28,956,956	(368,315)	(558,149)	-	(926,464)	-3.2%	17,178,765	10,851,727	28,030,492
11	Bell Gardens	Primary	8,194,737	7,461,674	15,656,411	(85,303)	(358,780)	-	(444,083)	-2.8%	8,109,434	7,102,894	15,212,328
12	Bellflower	Primary	8,768,725	-	8,768,725	(18,056)	-	-	(18,056)	-0.2%	8,750,669	-	8,750,669
13	Big Bear City CSD	Primary	2,690,608	-	2,690,608	(41,448)	-	-	(41,448)	-1.5%	2,649,160	-	2,649,160
14	Big Bear Fire Authority	Primary	7,973,310	-	7,973,310	(23,326)	-	(723,003)	(746,329)	-9.4%	7,226,981	-	7,226,981
15	Big Bear Lake	Primary	8,168,494	-	8,168,494	(176,542)	-	-	(176,542)	-2.2%	7,991,952	-	7,991,952
16	Bishop	Primary	2,457,632	1,189,125	3,646,757	(15,190)	(22,195)	-	(37,384)	-1.0%	2,442,442	1,166,931	3,609,373
17	Black Gold CLS	Primary	461,186	-	461,186	(269)	-	-	(269)	-0.1%	460,917	-	460,917
18	Bradbury	Primary	584,423	-	584,423	-	-	-	-	0.0%	584,423	-	584,423
19	Brawley	Primary	7,585,411	2,443,483	10,028,894	(159,668)	(66,447)	(98,534)	(324,650)	-3.2%	7,327,209	2,377,035	9,704,244
20	Buellton	Primary	1,781,749	-	1,781,749	(4,742)	-	-	(4,742)	-0.3%	1,777,007	-	1,777,007
21	Calabasas	Primary	8,401,716	-	8,401,716	(20,519)	-	-	(20,519)	-0.2%	8,381,196	-	8,381,196
22	California JPIA	No LIAB	-	-	-	(11,932)	-	-	(11,932)	-	-	-	-
23	Camarillo	Primary	14,416,232	-	14,416,232	(40,540)	-	-	(40,540)	-0.3%	14,375,692	-	14,375,692
24	Carpinteria	Primary	3,360,512	-	3,360,512	(17,577)	-	-	(17,577)	-0.5%	3,342,935	-	3,342,935
25	CASA	Primary	705,473	-	705,473	-	-	-	-	0.0%	705,473	-	705,473
26	Cerritos	Primary	21,283,070	-	21,283,070	(84,623)	-	-	(84,623)	-0.4%	21,198,447	-	21,198,447
27	Chino Hills	Primary	15,919,964	-	15,919,964	(39,079)	-	-	(39,079)	-0.2%	15,880,885	-	15,880,885
28	Claremont	Primary	11,522,834	4,718,642	16,241,476	(140,613)	(353,006)	-	(493,619)	-3.0%	11,382,221	4,365,635	15,747,857
29	Commerce	Excess	22,639,591	-	22,639,591	(207,515)	-	-	(207,515)	-0.9%	22,432,076	-	22,432,076
30	CVAG	Primary	1,806,882	-	1,806,882	-	-	-	-	0.0%	1,806,882	-	1,806,882
31	CVCC	Primary	6,450	-	6,450	-	-	-	-	0.0%	6,450	-	6,450
32	Dana Point	Primary	6,608,986	-	6,608,986	(24,297)	-	-	(24,297)	-0.4%	6,584,689	-	6,584,689
33	Desert Rec	Primary	5,482,634	-	5,482,634	(1,081)	-	-	(1,081)	0.0%	5,481,553	-	5,481,553
34	Diamond Bar	Primary	6,395,289	-	6,395,289	(13,100)	-	-	(13,100)	-0.2%	6,382,188	-	6,382,188
35	Duarte	Primary	5,471,420	-	5,471,420	(11,028)	-	-	(11,028)	-0.2%	5,460,392	-	5,460,392
36	El Centro	Primary	13,133,494	3,979,355	17,112,848	(85,038)	(198,798)	(220,296)	(504,131)	-2.9%	12,828,160	3,780,557	16,608,717
37	ESTA	Primary	2,140,911	-	2,140,911	(29,265)	-	-	(29,265)	-1.4%	2,111,647	-	2,111,647
38	Fillmore	Primary	4,283,563	-	4,283,563	(12,170)	-	(40,590)	(52,760)	-1.2%	4,230,803	-	4,230,803
39	Gateway Cities COG	Primary	579,315	-	579,315	-	-	-	-	0.0%	579,315	-	579,315
40	Goleta	Primary	8,130,959	-	8,130,959	(5,117)	-	-	(5,117)	-0.1%	8,125,842	-	8,125,842
41	Grand Terrace	Primary	1,603,728	-	1,603,728	(8,513)	-	-	(8,513)	-0.5%	1,595,215	-	1,595,215
42	Grover Beach	Primary	3,412,782	1,970,605	5,383,388	(29,220)	(72,768)	-	(101,988)	-1.9%	3,383,562	1,897,837	5,281,399
43	Guadalupe	Primary	1,615,922	1,109,507	2,725,429	(11,975)	(53,057)	(26,596)	(91,627)	-3.4%	1,577,352	1,056,450	2,633,802
44	Hawaiian Gardens	Primary	6,265,931	-	6,265,931	(74,327)	-	-	(74,327)	-1.2%	6,191,604	-	6,191,604
45	Hemet	Excess	17,997,920	9,721,634	27,719,554	(101,817)	(455,353)	(684,907)	(1,242,078)	-4.5%	17,211,196	9,266,281	26,477,476

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		Payroll			Used in Contribution Calculations 2021-22								
Member	Liability Program	General Government	Police	Total	General Government 1/3 OT	Police 1/3 OT	Fire 1/3 OT	Total 1/3 OT	% Change	General Government	Police	Total	
46	Hidden Hills	Primary	315,669	-	315,669	-	-	-	-	0.0%	315,669	-	315,669
47	Imperial	Primary	3,672,741	1,516,549	5,189,290	-	-	-	-	0.0%	3,672,741	1,516,549	5,189,290
48	Indian Wells	Primary	3,503,851	-	3,503,851	(12,675)	-	-	(12,675)	-0.4%	3,491,176	-	3,491,176
49	Indio	Primary	14,701,979	9,101,247	23,803,226	(330,806)	(762,544)	-	(1,093,350)	-4.6%	14,371,174	8,338,703	22,709,876
50	Irwindale	Excess	5,496,162	4,009,069	9,505,231	(18,120)	(278,683)	-	(296,802)	-3.1%	5,478,042	3,730,386	9,208,428
51	La Canada Flintridge	Primary	3,138,893	-	3,138,893	(3,249)	-	-	(3,249)	-0.1%	3,135,644	-	3,135,644
52	La Habra Heights	Primary	1,870,463	-	1,870,463	(9,709)	-	(8,149)	(17,858)	-1.0%	1,852,604	-	1,852,604
53	LA IMPACT	Primary	-	-	-	-	-	-	-	-	-	-	-
54	La Mirada	Primary	10,310,429	-	10,310,429	(39,409)	-	-	(39,409)	-0.4%	10,271,020	-	10,271,020
55	La Palma	Primary	2,979,265	2,436,442	5,415,708	(49,762)	(112,008)	-	(161,770)	-3.0%	2,929,503	2,324,434	5,253,938
56	La Puente	Primary	2,814,734	-	2,814,734	(4,525)	-	-	(4,525)	-0.2%	2,810,209	-	2,810,209
57	La Quinta	Primary	7,738,846	-	7,738,846	(35,186)	-	-	(35,186)	-0.5%	7,703,660	-	7,703,660
58	La Verne	Excess	11,610,381	4,961,384	16,571,765	(135,275)	(356,335)	(560,894)	(1,052,505)	-6.4%	10,914,212	4,605,049	15,519,260
59	Laguna Niguel	Primary	7,533,602	-	7,533,602	(10,059)	-	-	(10,059)	-0.1%	7,523,542	-	7,523,542
60	Laguna Woods	Primary	623,354	-	623,354	(111)	-	-	(111)	0.0%	623,243	-	623,243
61	Lake Elsinore	Primary	7,218,529	-	7,218,529	(67,998)	-	-	(67,998)	-0.9%	7,150,531	-	7,150,531
62	Lake Forest	Primary	7,218,529	-	7,218,529	(4,775)	-	-	(4,775)	-0.1%	7,213,754	-	7,213,754
63	Lakewood	Primary	19,471,703	-	19,471,703	(83,621)	-	-	(83,621)	-0.4%	19,388,081	-	19,388,081
64	LA-RICS	Primary	-	-	-	-	-	-	-	-	-	-	-
65	Lawndale	Primary	4,803,809	-	4,803,809	(19,600)	-	-	(19,600)	-0.4%	4,784,209	-	4,784,209
66	Lemon Grove	Primary	5,075,256	-	5,075,256	(21,117)	-	(204,559)	(225,676)	-4.4%	4,849,580	-	4,849,580
67	Loma Linda	Primary	9,025,634	-	9,025,634	(59,874)	-	(289,015)	(348,890)	-3.9%	8,676,744	-	8,676,744
68	Lomita	Primary	3,608,035	-	3,608,035	-	-	-	-	0.0%	3,608,035	-	3,608,035
69	Malibu	Primary	7,753,862	-	7,753,862	(19,359)	-	-	(19,359)	-0.2%	7,734,503	-	7,734,503
70	Mammoth Lakes	Primary	5,464,475	1,715,279	7,179,754	(114,819)	(61,442)	-	(176,261)	-2.5%	5,349,656	1,653,837	7,003,493
71	MARTA	Primary	1,822,934	-	1,822,934	(7,356)	-	-	(7,356)	-0.4%	1,815,578	-	1,815,578
72	Midpeninsula ROSD	Primary	17,542,934	-	17,542,934	(19,879)	-	-	(19,879)	-0.1%	17,523,056	-	17,523,056
73	Mission Viejo	Primary	14,215,746	-	14,215,746	(74,158)	-	-	(74,158)	-0.5%	14,141,588	-	14,141,588
74	Monrovia	Primary	19,589,404	6,939,023	26,528,426	(223,330)	(259,262)	(574,170)	(1,056,762)	-4.0%	18,791,904	6,679,760	25,471,664
75	Monterey Peninsula RPI	Primary	1,355,291	-	1,355,291	-	-	-	-	0.0%	1,355,291	-	1,355,291
76	Moorpark	Primary	5,561,694	-	5,561,694	(4,443)	-	-	(4,443)	-0.1%	5,557,251	-	5,557,251
77	Morro Bay	Primary	7,754,913	2,128,794	9,883,707	(19,470)	(73,617)	(108,265)	(201,353)	-2.0%	7,627,178	2,055,177	9,682,355
78	Needles	Primary	2,890,733	-	2,890,733	(32,514)	-	-	(32,514)	-1.1%	2,858,219	-	2,858,219
79	Norwalk	Primary	24,951,790	-	24,951,790	(196,288)	-	-	(196,288)	-0.8%	24,755,502	-	24,755,502
80	OCCOG	Primary	-	-	-	-	-	-	-	-	-	-	-
81	Ojai	Primary	2,900,393	-	2,900,393	(4,025)	-	-	(4,025)	-0.1%	2,896,368	-	2,896,368
82	Pacific Grove	Excess	5,649,721	2,812,286	8,462,007	(23,980)	(70,045)	-	(94,026)	-1.1%	5,625,741	2,742,241	8,367,981
83	Palm Desert	Primary	11,000,564	-	11,000,564	(10,134)	-	-	(10,134)	-0.1%	10,990,430	-	10,990,430
84	Palos Verdes Estates	Primary	2,502,653	2,930,227	5,432,880	(32,238)	(138,055)	-	(170,293)	-3.1%	2,470,414	2,792,172	5,262,587
85	Palos Verdes TA	Primary	-	-	-	-	-	-	-	-	-	-	-
86	Paramount	Primary	9,799,565	-	9,799,565	(60,992)	-	-	(60,992)	-0.6%	9,738,573	-	9,738,573
87	Paso Robles	Primary	15,002,931	3,532,495	18,535,426	(122,354)	(86,603)	(191,817)	(400,774)	-2.2%	14,688,760	3,445,892	18,134,652
88	Pismo Beach	Primary	5,826,773	2,738,730	8,565,503	(35,010)	(52,332)	-	(87,342)	-1.0%	5,791,763	2,686,398	8,478,161
89	Pomona Valley TA	Primary	368,331	-	368,331	-	-	-	-	0.0%	368,331	-	368,331
90	Port Hueneme	Primary	5,267,817	3,931,325	9,199,142	(156,663)	(276,242)	-	(432,905)	-4.7%	5,111,154	3,655,083	8,766,237

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Actual

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		Payroll								Used in Contribution Calculations 2021-22			
Member	Liability Program	General Government	Police	Total	General Government 1/3 OT	Police 1/3 OT	Fire 1/3 OT	Total 1/3 OT	% Change	General Government	Police	Total	
91	Poway	Primary	21,076,169	-	21,076,169	(561,045)	-	-	(561,045)	-2.7%	20,515,125	-	20,515,125
92	Rancho Palos Verdes	Primary	6,619,274	-	6,619,274	(28,301)	-	-	(28,301)	-0.4%	6,590,973	-	6,590,973
93	Rolling Hills	Primary	533,423	-	533,423	(2,498)	-	-	(2,498)	-0.5%	530,925	-	530,925
94	Rolling Hills Estates	Primary	2,125,490	-	2,125,490	-	-	-	-	0.0%	2,125,490	-	2,125,490
95	Rosemead	Primary	5,305,428	-	5,305,428	(15,960)	-	-	(15,960)	-0.3%	5,289,468	-	5,289,468
96	Rossmoor CSD	Primary	514,961	-	514,961	(5,514)	-	-	(5,514)	-1.1%	509,447	-	509,447
97	San Clemente	Primary	18,743,705	-	18,743,705	(236,823)	-	-	(236,823)	-1.3%	18,506,882	-	18,506,882
98	San Dimas	Primary	7,583,217	-	7,583,217	(12,461)	-	-	(12,461)	-0.2%	7,570,756	-	7,570,756
99	San Gabriel	Primary	12,967,824	5,757,165	18,724,989	(86,945)	(197,322)	(311,973)	(596,240)	-3.2%	12,568,906	5,559,843	18,128,749
100	San Juan Capistrano	Primary	8,952,203	-	8,952,203	(150,034)	-	-	(150,034)	-1.7%	8,802,169	-	8,802,169
101	San Luis Obispo	Excess	32,350,482	7,566,590	39,917,072	(208,637)	(327,284)	(665,720)	(1,201,641)	-3.0%	31,476,125	7,239,306	38,715,431
102	San Marcos	Primary	24,531,723	-	24,531,723	(64,963)	-	(820,358)	(885,321)	-3.6%	23,646,402	-	23,646,402
103	San Marino	Primary	7,582,123	3,094,958	10,677,081	(16,853)	(137,492)	(278,694)	(433,039)	-4.1%	7,286,576	2,957,467	10,244,042
104	Santa Fe Springs	Primary	20,687,228	-	20,687,228	(201,413)	-	(640,680)	(842,093)	-4.1%	19,845,135	-	19,845,135
105	Santa Paula	Primary	6,063,898	4,114,804	10,178,702	(86,579)	(288,516)	-	(375,095)	-3.7%	5,977,319	3,826,288	9,803,607
106	SCAG	Primary	15,635,357	-	15,635,357	(1,947)	-	-	(1,947)	0.0%	15,633,410	-	15,633,410
107	SEAACA	Primary	3,221,310	-	3,221,310	(58,625)	-	-	(58,625)	-1.8%	3,162,685	-	3,162,685
108	Seal Beach	Primary	7,386,625	5,838,353	13,224,978	(96,947)	(175,126)	-	(272,074)	-2.1%	7,289,678	5,663,227	12,952,904
109	Seaside	Primary	11,886,139	4,668,436	16,554,575	(77,921)	(221,483)	(200,471)	(499,874)	-3.0%	11,607,748	4,446,953	16,054,701
110	Seaside CSD	Primary	-	-	-	-	-	-	-	-	-	-	-
111	Sierra Madre	Primary	4,671,687	1,720,053	6,391,740	(30,951)	(94,437)	(80,305)	(205,694)	-3.2%	4,560,430	1,625,616	6,186,046
112	Signal Hill	Primary	6,252,577	4,413,803	10,666,379	(134,031)	(182,050)	-	(316,081)	-3.0%	6,118,545	4,231,753	10,350,298
113	Solvang	Primary	3,100,277	-	3,100,277	(14,400)	-	-	(14,400)	-0.5%	3,085,877	-	3,085,877
114	South El Monte	Primary	4,251,011	-	4,251,011	(15,795)	-	-	(15,795)	-0.4%	4,235,216	-	4,235,216
115	Stanton	Excess	3,539,722	-	3,539,722	(7,540)	-	-	(7,540)	-0.2%	3,532,182	-	3,532,182
116	Temple City	Primary	4,292,572	-	4,292,572	(28,206)	-	-	(28,206)	-0.7%	4,264,366	-	4,264,366
117	Ventura Port District	Primary	1,958,513	812,656	2,771,169	(27,814)	-	-	(27,814)	-1.0%	1,930,699	812,656	2,743,355
118	Villa Park	Primary	549,384	-	549,384	(2,085)	-	-	(2,085)	-0.4%	547,299	-	547,299
119	Vista	Excess	29,392,107	-	29,392,107	(70,537)	-	(876,196)	(946,733)	-3.2%	28,445,374	-	28,445,374
120	Walnut	Primary	4,545,619	-	4,545,619	(6,558)	-	-	(6,558)	-0.1%	4,539,061	-	4,539,061
121	West Covina	Excess	23,204,584	13,109,623	36,314,207	(130,002)	(876,065)	(1,081,690)	(2,087,757)	-5.7%	21,992,892	12,233,558	34,226,450
122	West Hollywood	Excess	30,090,228	-	30,090,228	(107,446)	-	-	(107,446)	-0.4%	29,982,782	-	29,982,782
123	West-Comm	Primary	1,754,238	-	1,754,238	(36,008)	-	-	(36,008)	-2.1%	1,718,230	-	1,718,230
124	Westlake Village	Primary	1,607,725	-	1,607,725	(8,455)	-	-	(8,455)	-0.5%	1,599,271	-	1,599,271
Total			\$ 939,490,797	\$ 159,780,964	\$ 1,099,271,761	\$ (6,763,359)	\$ (7,799,363)	\$ (9,791,241)	\$ (24,353,964)	-2.2%	\$ 922,948,795	\$ 151,981,601	\$ 1,074,930,396

Payroll Data Modification

Annual Contribution 2021-22

Primary and Excess Workers' Compensation Programs

Exhibit 2

Actual

		Before Modification			1/3 Overtime Credit					After Modification			
		Payroll			General					Used in Contribution Calculations 2021-22			
Member	WC Program	General Government	Public Safety	Total	Government 1/3 OT	Police 1/3 OT	Fire 1/3 OT	Total 1/3 OT	% Change	General Government	Public Safety	Total	
1	Agoura Hills	Primary	\$ 4,686,644	\$ -	\$ 4,686,644	\$ (161)	\$ -	\$ -	\$ (161)	0.0%	\$ 4,686,483	\$ -	\$ 4,686,483
2	AHCCC	Primary	-	-	(666)	-	-	-	(666)	-	-	-	-
3	Alhambra	Excess	18,596,797	19,657,227	38,254,024	(165,646)	(497,696)	(939,336)	(1,602,679)	-4.2%	18,431,151	18,220,194	36,651,345
4	Aliso Viejo	Primary	3,061,556	-	3,061,556	(3,191)	-	-	(3,191)	-0.1%	3,058,364	-	3,058,364
5	Apple Valley	Primary	6,855,693	-	6,855,693	(16,635)	-	-	(16,635)	-0.2%	6,839,058	-	6,839,058
6	Area E	Primary	90,000	-	90,000	-	-	-	-	0.0%	90,000	-	90,000
7	Arroyo Grande	Primary	4,659,149	5,672,511	10,331,660	(46,454)	(76,323)	-	(122,777)	-1.2%	4,612,695	5,596,188	10,208,883
8	Artesia	Primary	2,148,001	-	2,148,001	(32,077)	-	-	(32,077)	-1.5%	2,115,924	-	2,115,924
9	Atascadero	Primary	5,472,113	5,160,814	10,632,926	(40,148)	(59,848)	(165,021)	(265,016)	-2.5%	5,431,965	4,935,945	10,367,910
10	Azusa	Excess	17,547,080	11,409,876	28,956,956	(368,315)	(558,149)	-	(926,464)	-3.2%	17,178,765	10,851,727	28,030,492
11	Bell Gardens	Primary	8,194,737	7,461,674	15,656,411	(85,303)	(358,780)	-	(444,083)	-2.8%	8,109,434	7,102,894	15,212,328
12	Bellflower	Primary	8,768,725	-	8,768,725	(18,056)	-	-	(18,056)	-0.2%	8,750,669	-	8,750,669
13	Big Bear City CSD	Primary	2,690,608	-	2,690,608	(41,448)	-	-	(41,448)	-1.5%	2,649,160	-	2,649,160
14	Big Bear Fire Authority	Primary	1,604,744	6,368,566	7,973,310	(23,326)	-	(723,003)	(746,329)	-9.4%	1,581,418	5,645,563	7,226,981
15	Big Bear Lake	Primary	8,168,494	-	8,168,494	(176,542)	-	-	(176,542)	-2.2%	7,991,952	-	7,991,952
16	Bishop	Primary	2,213,786	1,432,971	3,646,757	(15,190)	(22,195)	-	(37,384)	-1.0%	2,198,596	1,410,776	3,609,373
17	Black Gold CLS	No WC	-	-	-	(269)	-	-	(269)	-	-	-	-
18	Bradbury	Primary	236,116	-	236,116	-	-	-	-	0.0%	236,116	-	236,116
19	Brawley	Primary	5,867,959	4,160,935	10,028,894	(159,668)	(66,447)	(98,534)	(324,650)	-3.2%	5,708,291	3,995,953	9,704,244
20	Buellton	Primary	1,781,749	-	1,781,749	(4,742)	-	-	(4,742)	-0.3%	1,777,007	-	1,777,007
21	Calabasas	Primary	8,401,716	-	8,401,716	(20,519)	-	-	(20,519)	-0.2%	8,381,196	-	8,381,196
22	California JPIA	Primary	3,816,844	-	3,816,844	(11,932)	-	-	(11,932)	-0.3%	3,804,912	-	3,804,912
23	Camarillo	Primary	14,416,232	-	14,416,232	(40,540)	-	-	(40,540)	-0.3%	14,375,692	-	14,375,692
24	Carpinteria	Primary	3,360,512	-	3,360,512	(17,577)	-	-	(17,577)	-0.5%	3,342,935	-	3,342,935
25	CASA	Primary	705,473	-	705,473	-	-	-	-	0.0%	705,473	-	705,473
26	Cerritos	Primary	21,283,070	-	21,283,070	(84,623)	-	-	(84,623)	-0.4%	21,198,447	-	21,198,447
27	Chino Hills	Primary	15,919,964	-	15,919,964	(39,079)	-	-	(39,079)	-0.2%	15,880,885	-	15,880,885
28	Claremont	Primary	11,522,834	4,718,642	16,241,476	(140,613)	(353,006)	-	(493,619)	-3.0%	11,382,221	4,365,635	15,747,857
29	Commerce	No WC	-	-	-	(207,515)	-	-	(207,515)	-	-	-	-
30	CVAG	No WC	-	-	-	-	-	-	-	-	-	-	-
31	CVCC	No WC	-	-	-	-	-	-	-	-	-	-	-
32	Dana Point	Primary	6,608,986	-	6,608,986	(24,297)	-	-	(24,297)	-0.4%	6,584,689	-	6,584,689
33	Desert Rec	No WC	-	-	-	(1,081)	-	-	(1,081)	-	-	-	-
34	Diamond Bar	Primary	6,395,289	-	6,395,289	(13,100)	-	-	(13,100)	-0.2%	6,382,188	-	6,382,188
35	Duarte	Primary	5,471,420	-	5,471,420	(11,028)	-	-	(11,028)	-0.2%	5,460,392	-	5,460,392
36	El Centro	Primary	9,683,472	7,429,376	17,112,848	(85,038)	(198,798)	(220,296)	(504,131)	-2.9%	9,598,434	7,010,283	16,608,717
37	ESTA	Primary	2,140,911	-	2,140,911	(29,265)	-	-	(29,265)	-1.4%	2,111,647	-	2,111,647
38	Fillmore	Primary	2,011,535	885,437	2,896,972	(12,170)	-	(40,590)	(52,760)	-1.8%	1,999,365	844,847	2,844,212
39	Gateway Cities COG	Primary	579,315	-	579,315	-	-	-	-	0.0%	579,315	-	579,315
40	Goleta	Primary	8,130,959	-	8,130,959	(5,117)	-	-	(5,117)	-0.1%	8,125,842	-	8,125,842
41	Grand Terrace	Primary	1,603,728	-	1,603,728	(8,513)	-	-	(8,513)	-0.5%	1,595,215	-	1,595,215
42	Grover Beach	Primary	3,412,782	1,970,605	5,383,388	(29,220)	(72,768)	-	(101,988)	-1.9%	3,383,562	1,897,837	5,281,399
43	Guadalupe	Primary	1,228,084	1,497,345	2,725,429	(11,975)	(53,057)	(26,596)	(91,627)	-3.4%	1,216,109	1,417,692	2,633,802
44	Hawaiian Gardens	Primary	6,265,931	-	6,265,931	(74,327)	-	-	(74,327)	-1.2%	6,191,604	-	6,191,604
45	Hemet	Excess	10,996,738	16,722,816	27,719,554	(101,817)	(455,353)	(684,907)	(1,242,078)	-4.5%	10,894,921	15,582,555	26,477,476

Payroll Data Modification

Annual Contribution 2021-22

Primary and Excess Workers' Compensation Programs

Exhibit 2

Actual

		Before Modification			1/3 Overtime Credit					After Modification			
		Payroll			General					Used in Contribution Calculations 2021-22			
Member	WC Program	General Government	Public Safety	Total	Government 1/3 OT	Police 1/3 OT	Fire 1/3 OT	Total 1/3 OT	% Change	General Government	Public Safety	Total	
46	Hidden Hills	No WC	-	-	-	-	-	-	-	-	-	-	
47	Imperial	Primary	3,672,741	1,516,549	5,189,290	-	-	-	-	0.0%	3,672,741	1,516,549	5,189,290
48	Indian Wells	Primary	3,503,851	-	3,503,851	(12,675)	-	-	(12,675)	-0.4%	3,491,176	-	3,491,176
49	Indio	Primary	14,701,979	9,101,247	23,803,226	(330,806)	(762,544)	-	(1,093,350)	-4.6%	14,371,174	8,338,703	22,709,876
50	Irwindale	Primary	5,496,162	4,009,069	9,505,231	(18,120)	(278,683)	-	(296,802)	-3.1%	5,478,042	3,730,386	9,208,428
51	La Canada Flintridge	Primary	3,138,893	-	3,138,893	(3,249)	-	-	(3,249)	-0.1%	3,135,644	-	3,135,644
52	La Habra Heights	Primary	1,270,845	335,618	1,606,463	(9,709)	-	(8,149)	(17,858)	-1.1%	1,261,136	327,468	1,588,604
53	LA IMPACT	No WC	-	-	-	-	-	-	-	-	-	-	-
54	La Mirada	Primary	10,310,429	-	10,310,429	(39,409)	-	-	(39,409)	-0.4%	10,271,020	-	10,271,020
55	La Palma	Primary	2,979,265	2,436,442	5,415,708	(49,762)	(112,008)	-	(161,770)	-3.0%	2,929,503	2,324,434	5,253,938
56	La Puente	Primary	2,814,734	-	2,814,734	(4,525)	-	-	(4,525)	-0.2%	2,810,209	-	2,810,209
57	La Quinta	Primary	7,738,846	-	7,738,846	(35,186)	-	-	(35,186)	-0.5%	7,703,660	-	7,703,660
58	La Verne	Primary	6,671,159	9,900,606	16,571,765	(135,275)	(356,335)	(560,894)	(1,052,505)	-6.4%	6,535,884	8,983,376	15,519,260
59	Laguna Niguel	Primary	7,533,602	-	7,533,602	(10,059)	-	-	(10,059)	-0.1%	7,523,542	-	7,523,542
60	Laguna Woods	Primary	623,354	-	623,354	(111)	-	-	(111)	0.0%	623,243	-	623,243
61	Lake Elsinore	Primary	7,218,529	-	7,218,529	(67,998)	-	-	(67,998)	-0.9%	7,150,531	-	7,150,531
62	Lake Forest	Primary	7,218,529	-	7,218,529	(4,775)	-	-	(4,775)	-0.1%	7,213,754	-	7,213,754
63	Lakewood	Primary	15,509,203	-	15,509,203	(83,621)	-	-	(83,621)	-0.5%	15,425,581	-	15,425,581
64	LA-RICS	No WC	-	-	-	-	-	-	-	-	-	-	-
65	Lawndale	Primary	4,803,809	-	4,803,809	(19,600)	-	-	(19,600)	-0.4%	4,784,209	-	4,784,209
66	Lemon Grove	Excess	2,601,317	2,473,939	5,075,256	(21,117)	-	(204,559)	(225,676)	-4.4%	2,580,200	2,269,380	4,849,580
67	Loma Linda	Primary	4,825,248	4,200,386	9,025,634	(59,874)	-	(289,015)	(348,890)	-3.9%	4,765,374	3,911,370	8,676,744
68	Lomita	Primary	3,608,035	-	3,608,035	-	-	-	-	0.0%	3,608,035	-	3,608,035
69	Malibu	Primary	7,753,862	-	7,753,862	(19,359)	-	-	(19,359)	-0.2%	7,734,503	-	7,734,503
70	Mammoth Lakes	Primary	5,464,475	1,715,279	7,179,754	(114,819)	(61,442)	-	(176,261)	-2.5%	5,349,656	1,653,837	7,003,493
71	MARTA	Primary	1,822,934	-	1,822,934	(7,356)	-	-	(7,356)	-0.4%	1,815,578	-	1,815,578
72	Midpeninsula ROSD	Primary	17,542,934	-	17,542,934	(19,879)	-	-	(19,879)	-0.1%	17,523,056	-	17,523,056
73	Mission Viejo	Primary	14,215,746	-	14,215,746	(74,158)	-	-	(74,158)	-0.5%	14,141,588	-	14,141,588
74	Monrovia	Primary	13,057,149	13,471,277	26,528,426	(223,330)	(259,262)	(574,170)	(1,056,762)	-4.0%	12,833,819	12,637,845	25,471,664
75	Monterey Peninsula RPI	Primary	1,355,291	-	1,355,291	-	-	-	-	0.0%	1,355,291	-	1,355,291
76	Moorpark	Primary	5,561,694	-	5,561,694	(4,443)	-	-	(4,443)	-0.1%	5,557,251	-	5,557,251
77	Morro Bay	Primary	6,072,628	3,811,080	9,883,707	(19,470)	(73,617)	(108,265)	(201,353)	-2.0%	6,053,158	3,629,197	9,682,355
78	Needles	Primary	2,890,733	-	2,890,733	(32,514)	-	-	(32,514)	-1.1%	2,858,219	-	2,858,219
79	Norwalk	Primary	24,951,790	-	24,951,790	(196,288)	-	-	(196,288)	-0.8%	24,755,502	-	24,755,502
80	OCCOG	No WC	-	-	-	-	-	-	-	-	-	-	-
81	Ojai	Primary	2,900,393	-	2,900,393	(4,025)	-	-	(4,025)	-0.1%	2,896,368	-	2,896,368
82	Pacific Grove	Excess	5,649,721	2,812,286	8,462,007	(23,980)	(70,045)	-	(94,026)	-1.1%	5,625,741	2,742,241	8,367,981
83	Palm Desert	Primary	11,000,564	-	11,000,564	(10,134)	-	-	(10,134)	-0.1%	10,990,430	-	10,990,430
84	Palos Verdes Estates	Primary	2,502,653	2,930,227	5,432,880	(32,238)	(138,055)	-	(170,293)	-3.1%	2,470,414	2,792,172	5,262,587
85	Palos Verdes TA	No WC	-	-	-	-	-	-	-	-	-	-	-
86	Paramount	Primary	9,799,565	-	9,799,565	(60,992)	-	-	(60,992)	-0.6%	9,738,573	-	9,738,573
87	Paso Robles	Primary	11,283,335	7,252,091	18,535,426	(122,354)	(86,603)	(191,817)	(400,774)	-2.2%	11,160,981	6,973,671	18,134,652
88	Pismo Beach	Primary	5,826,773	2,738,730	8,565,503	(35,010)	(52,332)	-	(87,342)	-1.0%	5,791,763	2,686,398	8,478,161
89	Pomona Valley TA	Primary	368,331	-	368,331	-	-	-	-	0.0%	368,331	-	368,331
90	Port Hueneme	Primary	5,267,817	3,931,325	9,199,142	(156,663)	(276,242)	-	(432,905)	-4.7%	5,111,154	3,655,083	8,766,237

Payroll Data Modification

Annual Contribution 2021-22

Primary and Excess Workers' Compensation Programs

Exhibit 2

Actual

		Before Modification			1/3 Overtime Credit					After Modification			
		Payroll			General					Used in Contribution Calculations 2021-22			
Member	WC Program	General Government	Public Safety	Total	Government 1/3 OT	Police 1/3 OT	Fire 1/3 OT	Total 1/3 OT	% Change	General Government	Public Safety	Total	
91	Poway	Primary	15,021,390	6,054,779	21,076,169	(561,045)	-	-	(561,045)	-2.7%	14,460,346	6,054,779	20,515,125
92	Rancho Palos Verdes	Primary	6,619,274	-	6,619,274	(28,301)	-	-	(28,301)	-0.4%	6,590,973	-	6,590,973
93	Rolling Hills	Primary	533,423	-	533,423	(2,498)	-	-	(2,498)	-0.5%	530,925	-	530,925
94	Rolling Hills Estates	Primary	2,125,490	-	2,125,490	-	-	-	-	0.0%	2,125,490	-	2,125,490
95	Rosemead	Primary	5,305,428	-	5,305,428	(15,960)	-	-	(15,960)	-0.3%	5,289,468	-	5,289,468
96	Rossmoor CSD	No WC	-	-	-	(5,514)	-	-	(5,514)	-	-	-	-
97	San Clemente	No WC	-	-	-	(236,823)	-	-	(236,823)	-	-	-	-
98	San Dimas	Primary	7,448,217	-	7,448,217	(12,461)	-	-	(12,461)	-0.2%	7,435,756	-	7,435,756
99	San Gabriel	Primary	9,280,191	9,444,798	18,724,989	(86,945)	(197,322)	(311,973)	(596,240)	-3.2%	9,193,246	8,935,503	18,128,749
100	San Juan Capistrano	Primary	8,952,203	-	8,952,203	(150,034)	-	-	(150,034)	-1.7%	8,802,169	-	8,802,169
101	San Luis Obispo	Primary	24,643,257	14,464,815	39,108,072	(208,637)	(327,284)	(665,720)	(1,201,641)	-3.1%	24,434,620	13,471,811	37,906,431
102	San Marcos	No WC	-	-	-	(64,963)	-	(820,358)	(885,321)	-	-	-	-
103	San Marino	No WC	-	-	-	(16,853)	(137,492)	(278,694)	(433,039)	-	-	-	-
104	Santa Fe Springs	Primary	12,004,108	8,683,121	20,687,228	(201,413)	-	(640,680)	(842,093)	-4.1%	11,802,695	8,042,440	19,845,135
105	Santa Paula	Primary	6,063,898	4,114,804	10,178,702	(86,579)	(288,516)	-	(375,095)	-3.7%	5,977,319	3,826,288	9,803,607
106	SCAG	Primary	15,635,357	-	15,635,357	(1,947)	-	-	(1,947)	0.0%	15,633,410	-	15,633,410
107	SEAACA	Primary	3,221,310	-	3,221,310	(58,625)	-	-	(58,625)	-1.8%	3,162,685	-	3,162,685
108	Seal Beach	Primary	7,386,625	5,838,353	13,224,978	(96,947)	(175,126)	-	(272,074)	-2.1%	7,289,678	5,663,227	12,952,904
109	Seaside	Primary	8,140,585	8,413,990	16,554,575	(77,921)	(221,483)	(200,471)	(499,874)	-3.0%	8,062,664	7,992,037	16,054,701
110	Seaside CSD	No WC	-	-	-	-	-	-	-	-	-	-	-
111	Sierra Madre	Primary	3,633,946	2,747,813	6,381,759	(30,951)	(94,437)	(80,305)	(205,694)	-3.2%	3,602,995	2,573,071	6,176,065
112	Signal Hill	Primary	6,252,577	4,413,803	10,666,379	(134,031)	(182,050)	-	(316,081)	-3.0%	6,118,545	4,231,753	10,350,298
113	Solvang	Primary	3,100,277	-	3,100,277	(14,400)	-	-	(14,400)	-0.5%	3,085,877	-	3,085,877
114	South El Monte	Primary	4,251,011	-	4,251,011	(15,795)	-	-	(15,795)	-0.4%	4,235,216	-	4,235,216
115	Stanton	Excess	3,539,722	-	3,539,722	(7,540)	-	-	(7,540)	-0.2%	3,532,182	-	3,532,182
116	Temple City	Primary	4,292,572	-	4,292,572	(28,206)	-	-	(28,206)	-0.7%	4,264,366	-	4,264,366
117	Ventura Port District	Primary	1,958,513	812,656	2,771,169	(27,814)	-	-	(27,814)	-1.0%	1,930,699	812,656	2,743,355
118	Villa Park	Primary	549,384	-	549,384	(2,085)	-	-	(2,085)	-0.4%	547,299	-	547,299
119	Vista	No WC	-	-	-	(70,537)	-	(876,196)	(946,733)	-	-	-	-
120	Walnut	Primary	4,545,619	-	4,545,619	(6,558)	-	-	(6,558)	-0.1%	4,539,061	-	4,539,061
121	West Covina	Excess	13,228,286	23,085,921	36,314,207	(130,002)	(876,065)	(1,081,690)	(2,087,757)	-5.7%	13,098,284	21,128,166	34,226,450
122	West Hollywood	Excess	30,090,228	-	30,090,228	(107,446)	-	-	(107,446)	-0.4%	29,982,782	-	29,982,782
123	West-Comm	No WC	-	-	-	(36,008)	-	-	(36,008)	-	-	-	-
124	Westlake Village	Primary	1,607,725	-	1,607,725	(8,455)	-	-	(8,455)	-0.5%	1,599,271	-	1,599,271
Total		\$ 727,559,280	\$ 255,259,795	\$ 982,819,075	\$ (6,763,359)	\$ (7,799,363)	\$ (9,791,241)	\$ (24,353,964)	-2.5%	\$ 721,436,150	\$ 239,781,930	\$ 961,218,080	