

MEMORANDUM

TO: Public Safety/Management and Fiscal Policy Committee

FROM: Robert H. Drummer, Senior Legislative Attorney 

SUBJECT: **Worksession:** Update – Disability retirement program

Background

Bill 37-09, Personnel – Disability Retirement – Amendments, enacted by the Council on May 12, 2009 and signed into law by the Executive on May 20, 2009, became effective on August 19, 2009. The law made the following changes to the County disability retirement law:

- Increased the composition of the existing Disability Review Panel from 3 to 4 members and required panel decisions to be made by at least three doctors (instead of two).
- Required all 4 members of the Disability Review Panel to be board certified in occupational medicine or have at least 10 years of experience practicing occupational medicine.
- Required an independent medical examination of each disability applicant unless the nature and severity of the injury render it unnecessary.
- Required an annual medical exam or a certificate from a medical doctor for existing public safety retirees for the first five years after retirement and every three years after that until age 55. The Disability Review Panel may require the retiree to submit to an independent medical exam.
- Reduced lump sum retroactive disability benefits by the amount of workers' compensation benefits received by a police officer.
- Required applicants to report a claimed injury within one year of the time the applicant knew or should have known that the injury was disabling.
- Required applicants to file for benefits within one year after separation from County service or by July 1, 2010, whichever is later, and, for police officers, within five years of the accident causing the impairment or by July 1, 2014, whichever is later, unless the police officer is working in a chronic incapacity position.

- Reduced the County's payment by the amount of disability payments made by another employer for the same injury, except for Social Security disability benefits.
- Reduced the County's payment by the amount of outside earnings received by a former police officer who accepts employment as a sworn law enforcement officer with another government agency.

The Committee will receive an update from the Office of Human Resources (OHR) on the disability retirement system since the effective date of Bill 37-09. Council staff sent OHR a list of questions to focus the discussion. The response from OHR is attached at ©1-6. Joseph Adler, Director of OHR and Wes Girling from OHR will brief the Committee and answer questions.

Issues

1. The selection of an impartial organization.

The Bill required the Executive to appoint new members of the Disability Review Panel from a list of 10 doctors provided by an impartial medical organization. OHR has been unable to retain an impartial organization to do this. A request for proposals (RFP) was issued in September, but the County only received one response. Unfortunately, the lone response was deemed unacceptable. Comments received from potential vendors indicated a perceived inability to meet the requirements that the vendor provide 10 qualified doctors who are either board certified in occupational medicine or who have 10 years of experience practicing occupational medicine. OHR is continuing its efforts to retain a suitable vendor. See ©2-3.

2. The backlog of cases for the Disability Review Panel.

The Bill requires 3 of the 4 members to hear each case. Due to a resignation and the inability to appoint a successor, the Panel currently has 2 members. The Executive cannot appoint new members until the County can retain an impartial organization to provide a list of qualified candidates. In addition, the Panel's workload is increasing due to OHR's efforts to review current retirees for continuing disability.

3. OHR's efforts to review the continuing disability of retirees.

OHR contacted 91 retirees to review continuing disability. OHR hired a doctor to review the medical documentation provided by the retirees and recommend action. Twenty-three cases have been referred to the Disability Review Panel for decision. Sixteen cases were determined to be eligible for continuing benefits. Twenty-three cases have been sent for an independent medical examination (IME) and are currently under review. The remaining 29 cases are either scheduled for an IME or follow-up medical documentation. See ©5.

4. OHR organization changes.

OHR made several changes to its internal organization to improve the administration of the disability retirement system. They are described at ©6-8.

MEMORANDUM

November 13, 2009

TO: Duchy Trachtenberg
Chair, MFP Committee

Phil Andrews
Chair, Public Safety Committee

FROM: G. Wesley Girling
Benefits and Information Management Manager II
Office of Human Resources

SUBJECT: Disability Retirement Update

Thank you for the opportunity to provide an update on the status of efforts to improve management and outcomes in the Disability Retirement process to the joint session of the County Council's Management and Fiscal Policy and Public Safety Committees.

Background

On May 12, 2009, the County Council enacted Expedited Bill 37-08, Personnel-Disability Retirement – Amendments, that established administrative and process changes to the disability retirement program effective August 19, 2009. Those changes include:

- Increasing the number of doctors serving on the Disability Review Panel from three to four.
- Hiring an independent third party organization to identify (ten) doctors to serve on the disability review panel.
- Establishing a striking procedure that gives the unions a role in determining which doctors from the list of ten will be forwarded to the

Chief Administrative Officer (CAO) for consideration to serve on the Disability Review Panel.

- Establishing a timeframe for a member to apply for disability (from the time the member knew or should have known the injury was likely to be disabling).
- Requiring that all disability applicants undergo an Independent Medical Examination (IME).
- The Disability Review Panel may require disabled retirees who are subject to review to undergo an IME.
- Currently retired member who are determined by the Disability Review Panel to no longer be disabled may appeal decision to Disability Arbitration Board.
- The County will report to the Council on the status of disability retirement by March 31 of each year.

In addition, to the changes outlined above, the Office of Human Resources has undertaken steps to review the status of individuals currently receiving disability retirement benefits to determine their continued eligibility to receive benefits. Details of that initiative are outlined later in this memorandum.

Council Staff Questions

Council Staff posed a series of questions on behalf of the Management and Fiscal Policy and Public Safety Committees. Specifically:

Council Staff Question #1 - Has the County retained an impartial organization to provide candidates for selection to the Disability Review Panel? If so, who?

Response: We have not been successful in efforts to identify an impartial organization to provide a list of candidates for selection to the Disability Review Panel.

Council Staff Question #2 - If not, what is the status of the solicitation? What is the timetable for completion?

In September the Office of Procurement issued Solicitation No. 0331000288 (Attachment #1) seeking a vendor to identify qualified physicians to serve

on the Disability Review Panel. This solicitation was sent to 10 prospective vendors, and we received only one response to the solicitation. The cost quoted in that response exceeded our expectation and for that and other reasons, the response was deemed to be unacceptable.

Staff contacted several of the vendors that received the solicitation and learned that some were not interested in providing this service, and most did not believe they could meet our requirement to provide a list of 10 physicians Board Certified in Occupational Medicine or with at least 10 years of experience practicing Occupational Medicine who were interested in serving on the Disability Review Panel.

Because we did not receive adequate response to the solicitation, the County sought to expand the search for an impartial organization to provide the list of candidates. We are working directly with several organizations to meet this requirement, but continue to hear concern about the requirement to provide a list of 10 qualified doctors with the requisite experience. Staff has contacted recruiting firms specializing in the medical field, the Maryland State Medical Society, the credentialing units of two insurance companies, and several independent medical groups. We hope to identify the impartial organization by the end of this month.

Once we contract with the impartial organization it will take at least another month for that organization to provide the list of qualified doctors interested in serving on the Disability Review Panel. Our revised goal is to have a full panel in place by the first of the year. Given the problem we have encountered so far, that may be ambitious.

Council Staff Question #3 - Who are the current members of the Disability Review Panel? What is their medical specialty and when were they appointed? What is the timetable for appointing additional members?

Prior to the enactment of Bill 37-08, the Disability Review Panel consisted of three members whose terms were staggered. For the last year, the Panel has been operating with two members as the third panel member resigned in late 2008 due to medical reasons. A replacement for that panel member was identified but his candidacy was withdrawn just prior to the Council enacting Bill 37-08. We plan to fill that vacancy and the newly established fourth panel member position created by Bill 37-08 with the new process.

The current Disability Review Panel members are:

Dr. Ronald Harmon, a Psychiatrist who has served on the Disability Review Panel since 1995. Dr. Harmon's contract runs through July 20, 2012.

Dr. Sarah White, an Orthopedist and Physiatriist appointed to the Disability Review Panel in 2003. Dr. White's contract runs through July 20, 2011.

As mentioned above, there are currently two vacancies on the Disability Review Panel and those positions will be filled from the list provided to us by the independent organization discussed in the response to question #2 above.

Council Staff Question #4 - How many applications have we received each month for disability retirement since the law was enacted in May and each month since the law took effect in August from each Department? What is the status of each application?

Attachment #2 outlines the number of applications received each month since the law was introduced in December 2008, sorted by department.

Council Staff Question #5 - How many cases are currently before the Disability Review Panel?

There are currently 48 cases before the Disability Review Panel. Of these, 23 are initial disability applications pending determination. Two (2) are cases that were remanded to the panel upon appeal, and 23 are existing disability retirees whose status is being re-evaluated. The re-evaluations have significantly increased the workload of the two doctors currently sitting on the Disability Review Panel.

Council Staff Question #6 - How many current disability retirees have we asked to provide us with medical records? How many of these retirees have done so? How many retirees' cases have been referred to the Disability Review Panel for reconsideration? What is the status of these cases?

The Office of Human Resources has contacted 91 current disability retirees asking for updated medical information to determine their continued eligibility to receive disability retirement benefits. These cases are in various stages of review:

- 1) 23 cases are currently before the disability review panel for final determination.
- 2) 16 cases have been determined to be eligible for continued benefits.
- 3) 23 cases have completed an Independent Medical Examination (IME) and the results are currently being evaluated.
- 4) The 29 remaining cases are either scheduled for IME in the coming weeks, or are awaiting follow-up medical documentation.

Because the Disability Review Panel is short two panel members, the County engaged the services of Dr. Daniel Gabbay, MD to review the medical documentation for the 91 re-evaluation cases. Dr. Gabbay reviews the initial medical documentation, and recommends an IME when appropriate. In instances where Dr. Gabbay concludes the retirees should continue receiving disability benefits, he makes a recommendation to the Chief Administrative Officer to do so. In the remaining cases Dr. Gabbay reviews the medical record and forwards it to the Disability Review Panel for determination.

Council Staff Question #7 - What are the general statistics for disability retirements broken down by Department over the last 5 years? Please include the number of employees who retired at or after normal retirement date for each Department and the breakdown between service connected and non-service connected. In addition, please show a breakdown for each month since Bill 37-08 was introduced in December 2008. and

Council Staff Question #8 – Please provide a cost analysis of the difference between disability retirement payments and normal retirement payments.

Attachment #2 provides a breakdown of new cases since December 2008.

Attachment #3 is an excel spreadsheet that provides general statistics and cost analysis.

Council Staff Question #9 - What, if any, problems have arisen with implementing Bill 37-08?

As outlined earlier, it has been a challenge to find an independent organization to provide a list of qualified doctors willing to serve on the panel. In addition, the lack of a third and fourth doctor at a time when we have an increased workload due to the re-evaluations has resulted in a backlog of cases.

Additional potential problems with the implementation of Bill 37-08 were raised by the two current Disability Review Panel members. They are uncertain how they will be expected to operate when there are 4 panel members. Specifically, how cases will be assigned, and whether cases will be decided by three members or four members? If all four panel members evaluate every case, the possibility of a split decision looms. If only three of the four panel members evaluate a case, potential inequities with determining when and how and panel member sits for a case.

Council Staff Question #10 - What, if any, process improvements do you plan to make in the near future?

Until recently, responsibility for administering the disability program was shared between Occupational Medical Services and the Benefits office in OHR. The data collection and disability review processes are paper intensive and lacked sufficient protocols and safeguards to ensure a streamlined and efficient flow of work. The shared responsibilities led to gaps in process and there were inefficiencies we believed could be better addressed by centralizing the administrative function under one unit in OHR. As a result effective November 1, 2009, we realigned functions to house disability plan administration in the benefits office.

The role of the benefits team will include:

- Administration of the contracts with
 - Independent third party to identify Disability Review Panel candidates
 - Disability Review Panel doctors
 - Doctor(s) contracted to review existing disability applicants
 - IME Doctors
 - Disability Arbitrator(s)
 - Independent Rehab Associate to review DFRS second-tier eligibility
 - Software vendor for data collection and reporting.
- Initial disability intake, including application for disability retirement, medical release, and collection of all relevant medical data (including workers compensation records).
- Scheduling and coordinating meetings of the Disability Review Panel.
- Collection and preparation of relevant information for submission to the Disability Review Panel.
- Scheduling Independent Medical Exams.
- Providing guidance to the Disability Review Panel on plan provisions when necessary.
- Maintaining disability records from the time of application to final disability action (final appeal, death).
- Tracking and coordinating the re-review of disability retirees to determine their continued eligibility to receive benefits.
- Tracking and evaluation the earnings of retirees whose disability benefits are subject to plan offset provisions.
- Counseling disability retirees and calculating their benefits.

During the next six months, staff will conduct a detailed process flow analysis of all aspects of the disability process to identify opportunities to improve efficiency.

System Requirements

Data management is inconsistent and heavily reliant on paper-based files, which leads to increased workload and the creation of duplicative documentation. In addition, data is stored in systems that are not interoperable and that prevent users from comparing various datasets. There is no electronic search function or ability to generate reports or prepare comparative analyses. Data collection limitations directly impact the ability to provide real-time reporting on the status of pending disability cases and provide historical data analysis.

With the help of CountyStat, we are working to create an interim data collection system to allow access to relevant data, provide greater transparency and improve reporting.

In the longer term, we plan to leverage our partnership with Oracle to deploy a software application that will provide us with case management and data tracking capabilities to access and drill down on disability data, as well as analyze historical and comparative trend data to quickly identify and respond to issues of importance.

We will provide you with periodic updates of the progress of this initiative and appreciate your support as we move forward.

Solicitation No. 0331000288

Search for Qualified Physician for Disability Review Panel
September 1, 2009

The Office of Human Resources, Occupational Medical Services, of Montgomery County, Maryland, is soliciting bids from impartial medical organizations to provide listings of potential physicians to serve on the County's Disability Review Panel as outlined in the following scope of services.

I. Background & Intent

Montgomery County, Maryland (hereafter, County) borders the nation's capital and is one of the State's most populous (approximately 1 million residents) and ethnically diverse counties. The County, with a tax-supported operating budget of over \$2 billion, is comprised of Executive, Judicial, and Legislative branches, and made up of 39 departments, boards, and commissions. The Office of Human Resources (OHR) is responsible for providing a variety of human resource-related services to all County departments. The County employs approximately 8,000 permanent and 6,000 temporary employees.

OHR's Occupational Medical Services (OMS) is responsible for providing comprehensive occupational health through health programs, work-related medical assessments, and employee disability management functions. OMS also manages the medical process for the County's disability retirement program.

II. Montgomery County Disability Review Panel

The Disability Review Panel is comprised of four medical doctors appointed as Panel members by the Chief Administrative Officer. The doctors must have graduated as doctor of medicine or osteopathy from a medical school accredited by the American Medical Association and must be licensed to practice medicine in Maryland. Medical specialties may be in a variety of fields such as medicine, orthopedics, neurology, and others acceptable to the CAO. The doctor must also be certified by the American Board of Preventive Medicine (or a successor organization) as a specialist in occupational medicine, or certified in a different medical specialty and have at least 10 years of experience practicing occupational medicine.

The Disability Review Panel is expected to provide disability evaluation services to Montgomery County employees and disability retirees. The Montgomery County Code requires the doctors to review medical records and jointly make a fair and impartial medical recommendation regarding disability eligibility.

As a member of the Panel, the medical doctor must perform the services described below in accordance with the Code:

1. Review information, including medical reports and records and information related to the occupational requirements and duties of the employee or former employee receiving disability benefits, submitted in connection with:

- a. applications of Montgomery County employees for disability benefits under the Employees' Retirement System ("ERS") or Employees' Retirement Savings Plan ("RSP");
 - b. re-evaluations of former employees receiving temporary disability benefits or permanent disability benefits under the ERS or RSP; and
 - c. evaluation of former employees receiving disability benefits under the RSP to determine if they should be exempted from participation in a re-employment program established by the County Executive.
2. Meet with the other members of the Panel to discuss the information submitted in each case and reach a consensus with the other Panel members with regard to whether:
 - a. there is sufficient medical information in the record to determine if the employee is eligible for service connected or non-service connected benefits under the ERS or RSP;
 - b. the employee is eligible for service connected or non-service connected disability benefits under the ERS or RSP;
 - c. the employee's disability is partial or total, if the employee is determined by the Panel to be entitled to service connected disability retirement under the ERS;
 - d. the employee is eligible for temporary disability benefits under the ERS or RSP;
 - e. a former employee receiving temporary disability benefits under the ERS or RSP continues to be eligible to receive temporary benefits, is eligible for a permanent benefit, or is no longer eligible for any benefit;
 - f. a former employee receiving permanent disability benefits under the ERS or RSP continues to qualify to receive such benefits; and
 - g. a former employee receiving disability benefits under the RSP should be exempted from participation in a re-employment program established by the County Executive under Section 33-136 of the Code;
 3. Order diagnostic tests and independent medical examinations as necessary to determine if:
 - a. an employee is eligible for disability benefits under the ERS or RSP;
 - b. a former employee is eligible to continue to receive temporary or permanent disability benefits under the ERS or RSP; and
 - c. a former employee receiving disability benefits under the RSP should be exempted from participation in a re-employment program established by the County Executive;
 4. Submit written recommendations to the Chief Administrative Officer regarding the Panel's determinations on:
 - a. applications of employees for disability benefits under the ERS or RSP;
 - b. continuation of temporary or permanent disability benefits under the ERS or RSP for former employees; and

III. Scope of Services

The Montgomery County Council recently enacted legislation (Bill No. 37-08) which requires the County's Chief Administrative Office to appoint the members of the Disability Review Panel from a listing provided by one or more impartial medical organizations (IMO) of at least 10 impartial, unbiased medical doctors willing and able to serve, and agreed upon by the certified representatives and the County.

The IMO must recruit, advertise, solicit from membership, or otherwise search and identify at least 10 physicians. Physicians recruited and screened by the impartial organizations must be certified by the American Board of Preventive Medicine (or a successor organization) as a specialist in occupational medicine, or certified in a different medical specialty; have at least 10 years of experience practicing occupational medicine; and be able to respond affirmatively to the following questionnaire:

- Describe your experience performing disability evaluations?
- Have you previously conducted disability evaluations on behalf of both employer and employee? Explain.
- Have you previously conducted both work-related and non-work-related disability evaluations? Explain.
- Are you willing to meet one evening per week at a County facility in Rockville, Maryland?
- Are you willing to prepare a typed final report for cases where you are designated the lead?

The IMO must provide resume and questionnaire responses for each physician, along with statement that physician meets the basic requirements of the County, and forward, to: Dorothy Miller, Manager, Occupational Medical Services, 255 Rockville Pike, Suite 125, Rockville, MD 20850.

The IMO(s) selected to provide this service will be required to provide listing(s) of physicians within four weeks from issuance of a purchase order by the County to the IMO.

Bids must be submitted no later than **3:00 p.m., Tuesday, September 15, 2009**, to Sandra Wilson-Young, Office of Human Resources, 101 Monroe Street, Room 810, Rockville, Maryland 20850; faxed to 240-777-5130, or emailed to s.wilson-young@montgomerycountymd.gov. Any questions should be emailed to this address.

NO BID [<input type="checkbox"/>] Reason:	[<input type="checkbox"/>] Total cost to provide scope of services in this solicitation: \$	
Bidder's Full Legal Name:		
Address:		
City:	State:	Zip:
Telephone No.: ()	Fax No.: ()	
Email address:		
Authorized Signature:		Date:
Printed Name:		Title:

Marianne Cloeren, MD, MPH
Managed Care Advisors, Inc.10411
Motor City Drive, Suite 475
Bethesda, MD 20817

Maryland State Medical Society
1211 Cathedral Street
Baltimore, MD 21201

American Board of Independent
Medical Examiners
6470-A Merritts Creek Road
Huntington, WV 25702

Professional Health Services
83 S. Eagle Road
Havertown, PA 19083

Reeba Magulick
TerraHealth, Inc. (THI)
5203 Leesburg Pike, Suite 1602
Falls Church, VA 22041

Health Care Recruitment Partners
5500 Military Trail #22-309
Jupiter, FL 33458

TerraHealth, Inc.
5203 Leesburg Pike
Falls Church, VA 22041

CRAssociates, Inc.
8580 Cinderbed Road, Suite 2400
Newington, VA 22122

Maxim Healthcare Services
9525 Georgia Avenue, Suite 208
Silver Spring, MD 20910

Healthcare Resource Network LLC
12154 Darnestown Rd, Suite 518
Gaithersburg, MD 20858

Attachment 2
New Cases since December 2008

MONTH APPLIED	DEPT	DISPOSITION
Dec-08	DPWT	SCD
Dec-08	POL	SCD
Jan-09	POL	NSCD
Jan-09	DPWT	SCD
Jan-09	POL	SCD
Jan-09	DOCR	NSCD
Jan-09	POL	SCD
Jan-09	POL	SCD
Jan-09	POL	DENIED
Jan-09	POL	SCD
Jan-09	HHS	NSCD
Jan-09	POL	SCD
Jan-09	DPWT	PENDING
Jan-09	POL	PENDING
Feb-09	POL	SCD
Feb-09	FRS	NSCD
Mar-09	FRS	WITHDRAWN
Mar-09	POL	PENDING
Mar-09	POL	PENDING
Apr-09	HOC	PENDING
Apr-09	HHS	PENDING
May-09	DLC	PENDING
May-09	DPWT	PENDING
Jun-09	POL	PENDING
Jun-09	POL	PENDING
Jul-09	SAO	PENDING
Jul-09	POL	PENDING
Jul-09	FRS	PENDING
Jul-09	POL	PENDING
Aug-09	HRC	NSCD
Aug-09	FRS	PENDING
Aug-09	POL	PENDING
Sep-09	DOCR	PENDING
Sep-09	HOC	PENDING
Sep-09	HHS	PENDING
Sep-09	DEP	PENDING
Sep-09	POL	PENDING
Oct-09	FRS	PENDING
Oct-09	HOC	PENDING

Attachment 3
General Statistics

By Department	Number of Disability Retirees			Actual Retirement Date Was			
	Non Service Connected Disability(NSCD)	Service Connected Disability(SCD)	Total	5+ years before Normal Retirement	<5 years before Normal Retirement	At Normal Retirement	Past Normal Retirement
Environmental Protection	1	0	1	0	1	0	0
General Service	3	5	8	3	2	1	2
Housing & Community Affairs	1	0	1	1	0	0	0
Liquor Control	1	6	7	2	2	2	1
Corrections and Rehabilitation	3	9	12	8	1	2	1
Transportation	16	4	20	9	6	3	2
Permitting Services	1	1	2	2	0	0	0
Finance	1	0	1	1	0	0	0
Health and Human Services	8	1	9	2	2	1	4
Libraries	5	0	5	2	2	1	0
Fire and Rescue	1	39	40	16	5	17	2
Police	12	81	93	40	17	30	6
Emergency Mgmt & Homeland Security	1	0	1	1	0	0	0
Human Resources	0	1	1	0	1	0	0
Management & Budget	1	0	1	0	1	0	0
Recreation	2	0	2	1	0	0	1
Sheriff's Office	0	3	3	2	1	0	0
All depts:	57	150	207	90	41	57	19

**Data by fiscal year through
10/31/2009, by department.

(11)

Attachment 3
Cost Analysis

By Department	Number of Disability Retirees					
	2005	2006	2007	2008	2009	2010
Environmental Protection	0	0	1	0	0	0
General Service	0	2	3	1	2	0
Housing & Community Affairs	0	1	0	0	0	0
Liquor Control	0	3	2	0	2	0
Corrections and Rehabilitation	3	3	3	1	2	0
Transportation	4	6	5	5	0	0
Permitting Services	0	1	1	0	0	0
Finance	0	0	0	1	0	0
Health and Human Services	2	3	3	1	0	0
Libraries	2	2	1	0	0	0
Fire and Rescue	9	13	5	7	5	1
Police	16	24	13	24	8	8
Emergency Mgmt & Homeland Security	0	0	0	0	1	0
Human Resources	0	0	1	0	0	0
Management & Budget	1	0	0	0	0	0
Recreation	1	0	1	0	0	0
Sheriff's Office	0	0	2	1	0	0
All Departments	38	58	41	41	20	9

By Department	Total Cost Difference Between Accrued and Disability Amount					
	2005	2006	2007	2008	2009	2010
Environmental Protection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$23,009.00	\$35,985.00	\$0.00	\$25,824.00	\$0.00
Housing & Community Affairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Liquor Control	\$0.00	\$49,225.00	\$39,286.00	\$0.00	\$0.00	\$0.00
Corrections and Rehabilitation	\$39,617.00	\$72,905.00	\$45,524.00	\$30,066.00	\$23,454.00	\$0.00
Transportation	\$25,216.00	\$12,698.00	\$13,275.00	\$45,761.00	\$0.00	\$0.00
Permitting Services	\$0.00	\$21,683.00	\$4,401.00	\$0.00	\$0.00	\$0.00
Finance	\$0.00	\$0.00	\$0.00	\$24,842.00	\$0.00	\$0.00
Health and Human Services	\$5,400.00	\$17,759.00	\$7,339.00	\$8,894.00	\$0.00	\$0.00
Libraries	\$10,314.00	\$21,833.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire and Rescue	\$83,310.00	\$199,010.00	\$61,765.00	\$63,754.00	\$15,632.00	\$8,688.00
Police	\$181,639.00	\$347,218.00	\$167,979.00	\$465,558.00	\$143,804.00	\$106,276.00
Emergency Mgmt & Homeland Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Management & Budget	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff's Office	\$0.00	\$0.00	\$0.00	\$32,932.00	\$0.00	\$0.00
All Departments	\$352,063.00	\$765,340.00	\$441,412.00	\$671,807.00	\$208,714.00	\$114,964.00
2010 Dollars (with COLAs through 7/1/2009)	\$399,963.00	\$839,378.00	\$468,640.00	\$687,909.00	\$208,207.00	\$114,964.00

15

Attachment 3
Cost Analysis

Note: The cost of disability retirement is calculated as the eligible disability benefit (either the minimum disability benefit or the accrued benefit, whichever is greater) minus the accrued benefit. Data by fiscal year through 10/31/2009, by department.

16