



JOHN CHIANG
California State Controller

June 30, 2011

Irene Lui, Controller-Treasurer
Santa Clara County
County Government Center, East Wing
70 West Hedding Street, 2nd Floor
San Jose, CA 95110

Dear Ms. Lui:

The State Controller's Office (SCO) reviewed the costs claimed by Santa Clara County for the legislatively mandated Open Meetings Act/Brown Act Reform Program (Chapter 641, Statutes of 1986, and Chapters 1136, 1137, and 1138, Statutes of 1993) for the period of July 1, 2005, through June 30, 2010. Our review was limited to validating the mathematical accuracy of the county's claims, ensuring that the county claimed only mandate-related costs, and validating employees' productive hourly rates used to calculate blended hourly rates.

The county claimed \$5,583,755 for the mandated program. Our review disclosed that \$862,127 is allowable and \$4,721,628 is unallowable. The costs are unallowable primarily because the county claimed non-mandate-related costs, as described in the attached Summary of Program Costs and Findings and Recommendations.

For the fiscal year (FY) 2005-06 claim, the State paid the county \$37,000. Our review disclosed that \$150,683 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$113,683, contingent upon available appropriations.

For the FY 2006-07 through FY 2009-10 claims, the State made no payment to the county. Our review disclosed that \$711,444 is allowable. The State will pay that amount, contingent upon available appropriations.

If you disagree with the review findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at www.csm.ca.gov/docs/IRCForm.pdf.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

Attachments

RE: S11-MCC-910

cc: Ram Venkatesan, SB-90 Coordinator
Controller-Treasurer Department
Santa Clara County
Jeff Carosone, Principal Program Budget Analyst
Cor-Gen Unit, Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

**Attachment 1—
Summary of Program Costs
July 1, 2005, through June 30, 2010**

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment	Reference ¹
<u>July 1, 2005, through June 30, 2006</u>				
Actual-time option	\$ 974,531	\$ -	\$ (974,531)	Finding 1
Standard-time option	95,904	108,086	12,182	Finding 2
Flat-rate option	42,597	42,597	-	
Total program costs	<u>\$ 1,113,032</u>	150,683	<u>\$ (962,349)</u>	
Less amount paid by the State		(37,000)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 113,683</u>		
<u>July 1, 2006, through June 30, 2007</u>				
Actual-time option	\$ 899,470	\$ -	\$ (899,470)	Finding 1
Standard-time option	84,447	104,254	19,807	Finding 2
Flat-rate option	53,850	53,850	-	
Total program costs	<u>\$ 1,037,767</u>	158,104	<u>\$ (879,663)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 158,104</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Actual-time option	\$ 925,130	\$ -	\$ (925,130)	Finding 1
Standard-time option	87,809	112,451	24,642	Finding 2
Flat-rate option	56,286	56,286	-	
Total program costs	<u>\$ 1,069,225</u>	168,737	<u>\$ (900,488)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 168,737</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Actual-time option	\$ 985,949	\$ -	\$ (985,949)	Finding 1
Standard-time option	135,558	124,878	(10,680)	Finding 2
Flat-rate option	51,110	51,110	-	
Total program costs	<u>\$ 1,172,617</u>	175,988	<u>\$ (996,629)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 175,988</u>		

Attachment 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment	Reference ¹
<u>July 1, 2009, through June 30, 2010</u>				
Actual-time option	\$ 982,499	\$ -	\$ (982,499)	Finding 1
Standard-time option	144,212	144,212	-	Finding 2
Flat-rate option	64,403	64,403	-	
Total program costs	<u>\$ 1,191,114</u>	208,615	<u>\$ (982,499)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 208,615</u>		
<u>Summary: July 1, 2005, through June 30, 2010</u>				
Actual-time option	\$ 4,767,579	\$ -	\$ (4,767,579)	
Standard-time option	547,930	593,881	45,951	
Flat-rate option	268,246	268,246	-	
Total program costs	<u>\$ 5,583,755</u>	862,127	<u>\$ (4,721,628)</u>	
Less amount paid by the State		(37,000)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 825,127</u>		

¹ See Attachment 2, Findings and Recommendations.

Attachment 2— Findings and Recommendations July 1, 2005, through June 30, 2010

**FINDING 1—
Non-mandate-related
costs**

The county claimed unallowable costs totaling \$4,767,579 under the actual time option. The county claimed these costs for the “annual operation and maintenance” of its agenda preparation software system, which the county commonly refers to as “Keyboard.”

In our audit of the county’s Open Meetings Act Program claims for the period of July 1, 1998, through June 30, 2001, we concluded that Keyboard costs are outside of the scope of the mandated program. Keyboard costs are not increased costs that the county was required to incur to comply with the reimbursable activities of the mandated program.

The county’s Keyboard costs encompass the entire process of developing a meeting agenda, from inception through completion. However, the mandated program reimbursable activity is limited to posting a single agenda that contains a brief description of each item of business to be transacted or discussed. The mandated activity does not include costs incurred to develop those agenda items.

The following table summarizes the review adjustment:

	Fiscal Year					Total
	2005-06	2006-07	2007-08	2008-09	2009-10	
Actual-time option: Review adjustment	<u>\$(974,531)</u>	<u>\$(899,470)</u>	<u>\$(925,130)</u>	<u>\$(985,949)</u>	<u>\$(982,499)</u>	<u>\$(4,767,579)</u>

The program’s parameters and guidelines, adopted April 25, 2002, define the mandated program’s scope. The county claimed costs for reimbursable activities identified in section IV.A of the parameters and guidelines. Those activities are:

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a *brief* [emphasis added] description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closed session, and citing the time and location of the regular meeting. . . .
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. . . .

Government Code section 54954.2, subdivision (a)(1) states, “A brief general description of an item generally need not exceed 20 words.”

Government Code section 17514 defines “costs mandated by the state” as “any increased costs which a local agency or school district is *required* [emphasis added] to incur. . . .”

Government Code section 54954.4 specifies legislative intent relative to reimbursement of the mandated activities identified in section IV.A of the parameters and guidelines:

- (a) The Legislature hereby finds and declares that Section 12 of Chapter 641 of the Statutes of 1986, authorizing reimbursement to local agencies and school districts for costs mandated by the state pursuant to that act, shall be interpreted strictly. The intent of the Legislature is to provide reimbursement for only those costs which are clearly and unequivocally incurred as the direct and necessary result of compliance with Chapter 641 of the Statutes of 1986.
- (b) In this regard, the Legislature directs all state employees and officials involved in reviewing or authorizing claims for reimbursement, or otherwise participating in the reimbursement process, to rigorously review each claim and authorize only those claims, or parts thereof, which represent costs which are clearly and unequivocally incurred as the direct and necessary result of compliance with Chapter 641 of the Statutes of 1986 and for which complete documentation exists. For purposes of Section 54954.2, costs eligible for reimbursement shall only include the actual cost to post a single agenda for any one meeting.

Recommendation

We recommend that the county claim costs only for the mandate-related activities specified in the parameters and guidelines.

**FINDING 2—
Mathematical claim
errors and overstated
blended productive
hourly rates**

The county claimed \$403,718 under the standard-time option. The county understated costs claimed by \$45,951, resulting in allowable costs totaling \$449,669. Attachment 3 provides detailed calculations of the total allowable costs. The following table summarizes the review adjustment:

	Fiscal Year				Total
	2005-06	2006-07	2007-08	2008-09	
Total allowable costs	\$ 108,086	\$ 104,254	\$ 112,451	\$ 124,878	\$ 449,669
Less claimed costs	(95,904)	(84,447)	(87,809)	(135,558)	(403,718)
Review adjustment	\$ 12,182	\$ 19,807	\$ 24,642	\$ (10,680)	\$ 45,951

The county understated claimed costs in fiscal year (FY) 2005-06 through FY 2007-08 and overstated claimed costs in FY 2008-09 because of mathematical errors in preparing its claims. The county accumulated total claimed costs on the SCO’s Claim Summary form (Form 1). However, the standard-time option costs shown on Form 1 did not agree with other claim forms and supporting documents that the county submitted.

The county overstated claimed costs for FY 2005-06 through FY 2008-09 because it overstated the blended productive hourly rates that it used to calculate claimed costs. The blended productive hourly rates are calculated from individual employees’ productive hourly rates. The county overstated employees’ productive hourly rates because it included unallowable deductions for training time and break time in its calculation of countywide average annual productive hours.

Unallowable Training Hours Deduction

The county deducted training hours from regular hours worked to calculate countywide average annual productive hours. The deduction is unallowable because the county did not provide documentation substantiating the training hours that it deducted. In addition, the deducted training hours include training that benefits specific programs or employee classifications.

The county's payroll system includes a training code to track employees' training hours. The county stated that employees charged time to the training code when they attended non-program-related training. It stated that employees charge time to this code for the following training:

1. Training required by employees' bargaining unit agreements, training for licensure/certification requirements, and continuing education for specific job classifications such as attorneys, probation officers, real estate property appraisers, physicians, and nurses
2. California Commission on Peace Officer Standards and Training (POST) training for law enforcement personnel
3. County-required training such as new employee orientation, supervisory training, safety seminars, and software classes

The county did not provide documentation substantiating the training hours that it deducted. Items 1 and 2 above identify training hours that pertain to specific programs or employee classifications. As such, it is inappropriate to deduct these hours when calculating countywide average annual productive hours.

While it might be appropriate to deduct some training hours identified in item 3 above, the county did not:

- Separately identify and provide supporting documentation for these training hours;
- Provide documentation showing that it required the training for all county employees; or
- Provide documentation showing that employees did not otherwise charge the training time to specific programs.

Unallowable Break Time Deduction

The county also deducted employee break time from regular hours worked to calculate countywide average annual productive hours. The deduction is unallowable because the county deducted "authorized" break time rather than actual break time taken. The county's accounting system did not consistently limit daily hours reported to 7.5 hours worked or otherwise reflect actual break time taken. In addition, actual mandated program employee timesheets show that employees did not exclude "authorized" break time when reporting hours worked. Furthermore, when calculating the break time deduction for average

annual productive hours, the county did not address employees who work alternate work schedules. Duplicate reimbursed hours result when employees charge 8 hours daily to program activities, yet the county identifies 0.5 hours daily as nonproductive time in its calculation of countywide average annual productive hours.

The following table summarizes the claimed and allowable productive hours for FY 2005-06, FY 2006-07, FY 2007-08, and FY 2008-09:

	Fiscal Year			
	2005-06	2006-07	2007-08	2008-09
Claimed productive hours	1,544.00	1,537.00	1,551.70	1,580.00
Break time	110.19	110.58	104.98	106.83
Training time	23.03	25.66	22.93	22.07
Allowable productive hours	<u>1,677.22</u>	<u>1,673.24</u>	<u>1,679.61</u>	<u>1,708.90</u>

Attachments 4 through 7 show the calculations for each fiscal year’s allowable blended productive hourly rates, based on the allowable productive hours shown above.

The program’s parameters and guidelines state, “For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities.”

In addition, the parameters and guidelines state, “For those entities that elect reimbursement pursuant to the standard time methodology, option 2 in section V.A, documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence.”

Recommendation

We recommend that the county:

- Ensure that claimed costs reconcile with all supporting schedules and calculations.
- Modify its payroll system to accumulate only those training hours applicable to county-required training attended by all county employees.
- Deduct only actual break time taken by all county employees. If the county does not wish to track actual break time taken, it is permissible to absorb break time into the activity that the employee performs immediately before or after the break.
- Maintain documentation that supports both training time and break time that it deducts from regular hours worked to calculate countywide average annual productive hours.

Attachment 3— Calculation of Total Allowable Costs (Standard-Time Option)

	Fiscal Year				Total
	2005-06	2006-07	2007-08	2008-09	
Board of Supervisors:					
Number of agenda items claimed	2,092	1,857	1,951	1,844	
Standard time per agenda item (hours)	x 0.50	x 0.50	x 0.50	x 0.50	
Number of hours claimed	1,046.00	928.50	975.50	922.00	
Allowable blended productive hourly rate ¹	x \$99.54	x \$109.47	x \$112.00	x \$131.24	
Allowable costs, Board of Supervisors	<u>\$ 104,119</u>	<u>\$ 101,643</u>	<u>\$ 109,256</u>	<u>\$ 121,003</u>	\$ 436,021
Board of Supervisors (closed session):					
Number of agenda items claimed	140	93	100	119	
Standard time per agenda item (hours)	x 0.33	x 0.33	x 0.33	x 0.33	
Number of hours claimed	46.20	30.69	33.00	39.27	
Allowable blended productive hourly rate ¹	x \$85.87	x \$85.08	x \$96.83	x \$98.66	
Allowable costs, Board of Supervisors (closed session)	<u>\$ 3,967</u>	<u>\$ 2,611</u>	<u>\$ 3,195</u>	<u>\$ 3,874</u>	<u>13,648</u>
Total allowable costs, standard-time option	<u><u>\$ 108,086</u></u>	<u><u>\$ 104,254</u></u>	<u><u>\$ 112,451</u></u>	<u><u>\$ 124,878</u></u>	<u><u>\$ 449,669</u></u>

¹ See Attachments 4 through 7 for calculation of allowable blended productive hourly rates.

Attachment 4— FY 2005-06 Allowable Blended Productive Hourly Rate

Position/Department	Employee	(A) Contribution Percentage	(B) Annual Salary	(C) Allowable Productive Hours	(D) Productive Hourly Rate (cols. (B) ÷ (C))	(E) Benefit Rate	(F) Indirect Cost Rate ¹	(G) Loaded Productive Hourly Rate (cols. [(D) x (E)] + (D))	(H) Hourly Indirect Costs (cols. (G) × (F) × (A))	(I) Total (cols. [(G) × (A)] + (H))
Board of Supervisors:										
Preparer	Planner II (L84)	6.7%	\$ 72,166	1,677.22	\$ 43.03	30.0%	10.0%	\$ 55.94	\$ 0.37	\$ 4.12
Reviewer	Fiscal Officer (B96)	6.7%	96,807	1,677.22	57.72	30.0%	10.0%	75.03	0.50	5.53
Submit & Approve	Director of Social Services	2.2%	88,261	1,677.22	52.62	30.0%	10.0%	68.41	0.15	1.66
Submit & Approve	Director of Roads & Airports	2.2%	76,757	1,677.22	45.76	30.0%	10.0%	59.49	0.13	1.44
Submit & Approve	Deputy Director of Public Health	2.2%	108,339	1,677.22	64.59	30.0%	10.0%	83.97	0.18	2.03
Assistant CEO	Jane Decker	6.7%	184,197	1,677.22	109.82	26.1%	10.0%	138.49	0.93	10.21
Deputy CEO	Gary Graves	6.7%	233,950	1,677.22	139.49	24.9%	10.0%	174.22	1.17	12.84
County Counsel (A62)		6.7%	284,254	1,677.22	169.48	21.5%	10.0%	205.92	1.38	15.18
Agenda Rev Admin	Tommy Nguyen	20.0%	75,820	1,677.22	45.21	24.9%	10.0%	56.46	1.13	12.42
Clerk of the Board	Board Clerk (D54) Average	33.4%	57,340	1,677.22	34.19	52.2%	70.4%	52.03	12.23	29.61
County Executive	Management Analyst (B1P)	6.7%	78,890	1,677.22	47.04	30.0%	10.0%	61.15	0.41	4.51
Blended productive hourly rate, Board of Supervisors ²										\$ 99.54
Board of Supervisors (closed session):										
County Counsel	Kimberly Forrester	90.0%	83,674	1,677.22	49.89	28.0%	10.0%	63.86	5.75	\$ 63.22
County Counsel	Ann Ravel	10.0%	284,254	1,677.22	169.48	21.5%	10.0%	205.92	2.06	22.65
Blended productive hourly rate, Board of Supervisors (closed session) ²										\$ 85.87

¹ Applied to salaries and benefits.

² Calculation differences due to rounding.

Attachment 5— FY 2006-07 Allowable Blended Productive Hourly Rate

Position/Department	Employee	(A) Contribution Percentage	(B) Annual Salary	(C) Allowable Productive Hours	(D) Productive Hourly Rate (cols. (B) ÷ (C))	(E) Benefit Rate	(F) Indirect Cost Rate ¹	(G) Loaded Productive Hourly Rate (cols. [(D) × (E)] + (D))	(H) Hourly Indirect Costs (cols. (G) × (F) × (A))	(I) Total (cols. [(G) × (A)] + (H))
Board of Supervisors:										
Preparer	Planner II (L84)	6.7%	\$ 75,799	1,673.24	\$ 45.30	30.0%	10.0%	\$ 58.89	\$ 0.39	\$ 4.34
Reviewer	Fiscal Officer (B96)	6.7%	101,685	1,673.24	60.77	30.0%	10.0%	79.00	0.53	5.82
Submit & Approve	Director of Social Services	2.2%	88,261	1,673.24	52.75	30.0%	10.0%	68.57	0.15	1.66
Submit & Approve	Director of Roads & Airports	2.2%	76,757	1,673.24	45.87	30.0%	10.0%	59.64	0.13	1.44
Submit & Approve	Deputy Director of Public Health	2.2%	113,797	1,673.24	68.01	30.0%	10.0%	88.41	0.19	2.14
Assistant CEO	Jane Decker	6.7%	197,635	1,673.24	118.12	32.2%	10.0%	156.15	1.05	11.51
Deputy CEO	Gary Graves	6.7%	242,311	1,673.24	144.82	31.3%	10.0%	190.14	1.27	14.01
County Counsel (A62)		6.7%	237,587	1,673.24	141.99	24.9%	10.0%	177.35	1.19	13.07
Agenda Rev Admin	Tommy Nguyen	20.0%	80,446	1,673.24	48.08	33.6%	10.0%	64.23	1.28	14.13
Clerk of the Board	Board Clerk (D54) Average	33.4%	54,430	1,673.24	32.53	35.7%	148.2%	44.14	21.85	36.59
County Executive	Management Analyst (BIP)	6.7%	82,865	1,673.24	49.52	30.0%	10.0%	64.38	0.43	4.74
Blended productive hourly rate, Board of Supervisors ²										<u>\$ 109.47</u>
Board of Supervisors (closed session):										
County Counsel	Kimberly Forrester	90.0%	86,184	1,673.24	51.51	28.6%	10.0%	66.24	5.96	\$ 65.58
County Counsel	Ann Ravel	10.0%	237,587	1,673.24	141.99	24.9%	10.0%	177.35	1.77	19.51
Blended productive hourly rate, Board of Supervisors (closed session) ²										<u>\$ 85.08</u>

¹ Applied to salaries and benefits.

² Calculation differences due to rounding.

Attachment 6— FY 2007-08 Allowable Blended Productive Hourly Rate

Position/Department	Employee	(A) Contribution Percentage	(B) Annual Salary	(C) Allowable Productive Hours	(D) Productive Hourly Rate (cols. (B) ÷ (C))	(E) Benefit Rate	(F) Indirect Cost Rate ¹	(G) Loaded Productive Hourly Rate (cols. [(D) × (E)] + (D))	(H) Hourly Indirect Costs (cols. (G) × (F) × (A))	(I) Total (cols. [(G) × (A)] + (H))
Board of Supervisors:										
Preparer	Planner II (L84)	6.7%	\$ 72,166	1,679.61	\$ 42.97	30.0%	10.0%	\$ 55.86	\$ 0.37	\$ 4.12
Reviewer	Fiscal Officer (B96)	6.7%	96,807	1,679.61	57.64	30.0%	10.0%	74.93	0.50	5.52
Submit & Approve	Director of Social Services	2.2%	88,261	1,679.61	52.55	30.0%	10.0%	68.31	0.15	1.65
Submit & Approve	Director of Roads & Airports	2.2%	76,757	1,679.61	45.70	30.0%	10.0%	59.41	0.13	1.44
Submit & Approve	Deputy Director of Public Health	2.2%	108,339	1,679.61	64.50	30.0%	10.0%	83.85	0.18	2.03
Assistant CEO	Jane Decker	6.7%	127,132	1,679.61	75.69	16.8%	10.0%	88.41	0.59	6.52
Deputy CEO	Gary Graves	6.7%	258,875	1,679.61	154.13	24.7%	10.0%	192.20	1.29	14.16
County Counsel (A62)		6.7%	280,447	1,679.61	166.97	29.5%	10.0%	216.23	1.45	15.94
Agenda Rev Admin	Tommy Nguyen	20.0%	83,391	1,679.61	49.65	25.4%	10.0%	62.26	1.25	13.70
Clerk of the Board	Board Clerk (D54) Average	33.4%	62,334	1,679.61	37.11	36.7%	150.4%	50.73	25.48	42.43
County Executive	Management Analyst (B1P)	6.7%	78,890	1,679.61	46.97	30.0%	10.0%	61.06	0.41	4.50
Blended productive hourly rate, Board of Supervisors ²										<u>\$ 112.00</u>
Board of Supervisors (closed session):										
County Counsel	Kimberly Forrester	90.0%	88,335	1,679.61	52.59	40.3%	10.0%	73.79	6.64	\$ 73.05
County Counsel	Ann Ravel	10.0%	280,447	1,679.61	166.97	29.5%	10.0%	216.23	2.16	23.79
Blended productive hourly rate, Board of Supervisors (closed session) ²										<u>\$ 96.83</u>

¹ Applied to salaries and benefits.

² Calculation differences due to rounding.

Attachment 7— FY 2008-09 Allowable Blended Productive Hourly Rate

Position/Department	Employee	(A) Contribution Percentage	(B) Annual Salary	(C) Allowable Productive Hours	(D) Productive Hourly Rate ((B) ÷ (C))	(E) Benefit Rate	(F) Indirect Cost Rate ¹	(G) Loaded Productive Hourly Rate (cols. [(D) × (E)] + (D))	(H) Hourly Indirect Costs (cols. (G) × (F) × (A))	(I) Total (cols. [(G) × (A)] + (H))
Board of Supervisors:										
Preparer	Planner II (L84)	6.7%	\$ 75,799	1,708.90	\$ 44.36	30.0%	10.0%	\$ 57.66	\$ 0.39	\$ 4.25
Reviewer	Fiscal Officer (B96)	6.7%	101,685	1,708.90	59.50	30.0%	10.0%	77.35	0.52	5.70
Submit & Approve	Director of Social Services	2.2%	88,261	1,708.90	51.65	30.0%	10.0%	67.14	0.15	1.62
Submit & Approve	Director of Roads & Airports	2.2%	76,757	1,708.90	44.92	30.0%	10.0%	58.39	0.13	1.41
Submit & Approve	Deputy Director of Public Health (B41)	2.2%	113,797	1,708.90	66.59	30.0%	10.0%	86.57	0.19	2.09
Assistant CEO	Jane Decker	6.7%	193,494	1,708.90	113.23	41.6%	57.1%	160.33	6.13	16.88
Deputy CEO	Gary Graves	6.7%	282,503	1,708.90	165.31	24.3%	57.1%	205.48	7.86	21.63
County Counsel (A62)		6.7%	303,859	1,708.90	177.81	38.3%	12.5%	245.91	2.06	18.54
Agenda Rev Admin	Tommy Nguyen	20.0%	93,684	1,708.90	54.82	31.0%	57.1%	71.82	8.20	22.56
Clerk of the Board	Board Clerk (D54) Average	33.4%	53,362	1,708.90	31.23	32.4%	112.4%	41.34	15.52	29.33
County Executive	Management Analyst (B1P)	6.7%	82,865	1,708.90	48.49	41.6%	57.1%	68.66	2.63	7.23
Blended productive hourly rate, Board of Supervisors ²										<u>\$ 131.24</u>
Board of Supervisors (closed session):										
County Counsel	Kimberly Forrester	90.0%	92,441	1,708.90	54.09	38.5%	12.5%	74.92	8.43	\$ 75.86
County Counsel	Miguel Marquez	5.0%	218,861	1,708.90	128.07	24.5%	12.5%	159.45	1.00	8.97
County Counsel	Ann Ravel	5.0%	303,859	1,708.90	177.81	38.3%	12.5%	245.91	1.54	13.83
Blended productive hourly rate, Board of Supervisors (closed session) ²										<u>\$ 98.66</u>

¹ Applied to salaries and benefits.

² Calculation differences due to rounding.