

FUND TITLE: 289 Information Technology  
Internal Service Fund  
SERVICE ACTIVITY: Communications

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6620 Rents and Concessions	1,969,948	1,769,628	1,887,119	1,887,119
Total Revenue from Use of Money and Property	1,969,948	1,769,628	1,887,119	1,887,119
Charges For Services				
7330 Communication Services	3,600	1,800	3,600	3,600
7590 Other Charges for Services	62,961,562	67,497,381	76,393,974	76,393,974
Total Charges For Services	62,965,162	67,499,181	76,397,574	76,397,574
<b>TOTAL OPERATING REVENUES</b>	<b>64,935,110</b>	<b>69,268,809</b>	<b>78,284,693</b>	<b>78,284,693</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	(26,471)	(14,813)	0	0
0101 Regular Salaries	4,301,379	5,049,382	5,707,063	5,707,063
0102 Extra Help	29,224	148,189	45,000	45,000
0103 Overtime	58,001	81,354	37,800	37,800
0104 Annual Leave Payoffs	93,830	206,734	38,500	38,500
0105 Vacation Payoffs	0	392	0	0
0111 Other Pay	738	128	0	0
0112 Other Salaries	83	12,000	11,556	11,556
0200 Retirement	1,276,955	1,474,569	1,537,895	1,537,895
0204 County Paid Executive Deferred Compensation Plan	227	900	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	3,954	6,829	22,600	22,600
0206 Retiree Medical	153,650	178,570	225,028	225,028
0208 Pension Prepayment Discount	(88,211)	(76,954)	(77,686)	(77,686)
0301 Unemployment Insurance	(35)	0	0	0
0305 Salary Continuance Insurance	9,100	11,591	12,588	12,588
0306 Health Insurance	481,775	532,859	653,532	653,532
0308 Dental Insurance	24,068	29,819	35,340	35,340
0309 Life Insurance	3,431	2,772	3,384	3,384

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OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	468	583	756	756
0319 Other Insurance	16,339	16,310	18,564	18,564
0352 Workers Compensation - General	31,292	26,740	17,123	17,123
0401 Medicare	62,618	77,024	79,946	79,946
0402 Executive Car Allowance	765	1,160	9,180	9,180
0403 Optional Benefit Program	78,167	101,000	109,620	109,620
Total Salaries & Benefits	6,511,346	7,867,138	8,487,789	8,487,789
Services & Supplies				
0500 Agricultural	525	0	0	0
0701 Telephone/Telegraph - Interfund Transfer	22	3,150	0	0
0740 Enterprise Telephone Service Charges	630,340	643,157	635,000	635,000
0741 Telephone Service Charges from Vendors	4,952,822	5,071,758	5,118,402	5,118,402
0742 Cell Phones, Pagers, Blackberry Devices	24,638	49,582	34,491	34,491
0900 Food	922	0	1,000	1,000
1000 Household Expense	43,338	85,192	87,411	87,411
1001 Household Expense - Trash	6,978	7,104	7,982	7,982
1100 Insurance	58,824	54,648	140,785	140,785
1300 Maintenance Equipment - Non-IT Maintenance	4,460	1,270	81,160	81,160
1340 Software Maintenance & Support	668,394	1,011,961	483,391	483,391
1341 Hardware Maintenance & Support	419,790	460,592	402,113	402,113
1400 Maintenance - Buildings and Improvements	414,941	505,644	365,245	365,245
1402 Minor Alterations and Improvements	287,038	168,251	1,058,005	1,058,005
1600 Memberships	1,330	2,974	1,135	1,135
1700 Miscellaneous Expense	0	2,415	0	0
1800 Office Expense	38,665	37,721	65,200	65,200
1801 Duplicating Services (Publishing Services)	1,775	1,325	6,039	6,039
1803 Postage	510	319	500	500
1806 Printing Costs - Outside Vendors	0	17	2,500	2,500

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OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1809 Minor Office Equipment to be Controlled	1,476	3,138	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	64,779	94,864	241,798	241,798
1900 Professional and Specialized Services	897,992	1,636,551	1,739,659	1,739,659
1903 Surveys and Studies	780	0	0	0
1908 Temporary Help	42,730	298,832	100,000	100,000
1911 CWCAP Charges	1,095,744	903,962	1,100,000	1,100,000
1912 Investment Administrative Fees	18,768	26,467	19,000	19,000
1920 Non-Claimable Administrative Expense	6,167	0	6,200	6,200
1940 Enterprise IT Services	6,686,604	7,582,232	12,799,645	12,799,645
1941 IT Professional Services Contracts	31,419,629	42,500,673	61,091,678	61,091,678
2000 Publications and Legal Notices	299	0	0	0
2100 Rents and Leases - Equipment	12,343	11,534	3,800	3,800
2140 Software Leases & Licenses	1,274,018	913,238	2,221,188	2,221,188
2141 IT Hardware Leases	2,480	7,237	24,500	24,500
2200 Rents and Leases - Buildings and Improvements	236,356	94,308	104,322	104,322
2300 Small Tools and Instruments	392	1,273	6,404	6,404
2400 Special Departmental Expense	12,926	19,458	71,390	71,390
2600 Transportation and Travel - General	3,964	13,312	24,530	24,530
2601 Private Auto Mileage	2,883	3,340	4,600	4,600
2602 Garage Expense	9,970	10,025	25,920	25,920
2700 Transportation and Travel - Meetings/Conferences	1,290	10,428	2,700	2,700
2740 IT Training & Travel	46,438	16,955	110,000	110,000
2800 Utilities	0	497	4,403	4,403
2801 Utilities - Purchased Electricity	1,390,262	1,152,592	1,935,330	1,935,330
2802 Utilities - Purchased Gas	0	68	0	0
2803 Utilities - Purchased Water	32,816	30,049	46,115	46,115
2890 Intra-Agency Services & Supplies Billing Offsets	(7,316,944)	(8,225,165)	(13,288,677)	(13,288,677)
Total Services & Supplies	43,499,474	55,212,948	76,894,864	76,894,864

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OPERATING EXPENSES, Continued				
Other Charges				
3700 Taxes and Assessments	0	2,676	0	0
Total Other Charges	0	2,676	0	0
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	98,000	98,000
Total Equipment	0	0	98,000	98,000
Buildings & Improvements				
4200 Buildings and Improvements	0	0	5,536,628	5,536,628
Total Buildings & Improvements	0	0	5,536,628	5,536,628
Total Capital Assets	0	0	5,634,628	5,634,628
Miscellaneous				
5300 Depreciation	1,454,938	2,764,307	2,027,515	2,027,515
Total Miscellaneous	1,454,938	2,764,307	2,027,515	2,027,515
TOTAL OPERATING EXPENSES	51,465,758	65,847,069	93,044,796	93,044,796
OPERATING INCOME (LOSS) - Note 1	13,469,352	3,421,740	(14,760,103)	(14,760,103)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	113,290	264,093	110,000	110,000
Total Revenue from Use of Money and Property	113,290	264,093	110,000	110,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	3,430	10,318	0	0
7670 Miscellaneous Revenue	79,211	146,879	0	0
7690 Returned Check Charges	25	0	0	0
Total Miscellaneous Revenues	82,666	157,197	0	0
TOTAL NON-OPERATING REVENUES	195,956	421,290	110,000	110,000

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<b>NON-OPERATING EXPENSES</b>				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(1,146)	6,224	0	0
Total Miscellaneous	(1,146)	6,224	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	(1,146)	6,224	0	0
<b>NON-OPERATING INCOME (LOSS)</b>	197,103	415,066	110,000	110,000
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2</b>	13,666,455	3,836,806	(14,650,103)	(14,650,103)
7810 Transfers In - from Fund 100	790,000	3,665,200	0	0
7812 Transfers In - from Funds 2AA-299	0	29,441	0	0
4800 Transfers Out - to Fund 100	0	(790,000)	(3,795,200)	(3,795,200)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(434,246)	(131,552)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(1,671,644)	(3,435,584)	(2,606,696)	(2,606,696)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(6,503,602)	(5,160,926)	0	0
<b>CHANGE IN NET POSITION</b>	5,846,963	(1,986,615)	(21,051,999)	(21,051,999)
Net Position - Beginning Balance	5,659,147	11,506,110	21,051,999	21,051,999
Net Position - Ending Balance	11,506,110	9,519,495	0	0
<b>CAPITAL ASSET ACQUISITIONS</b>				
4040 IT Equipment (Purchases over \$5,000)	375,895	463,248	98,000	98,000
Total Equipment	375,895	463,248	98,000	98,000
4200 Buildings and Improvements				
P640 KVA Back-Up Generator Project	669,964	28,264	3,205,731	3,205,731
P641 Cooling Plant Refresh Project	3,392	0	2,273,397	2,273,397
P645 Security Access Upgrade	0	0	7,500	7,500
P646 Relocation of Water Shut-Off Valve	0	0	50,000	50,000
Total Buildings and Improvements	673,356	28,264	5,536,628	5,536,628
<b>TOTAL CAPITAL ASSET ACQUISITIONS</b>	1,049,252	28,264	5,536,628	5,536,628

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OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<p>Note 1 - Operating Loss is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 290 Health Maintenance  
Organization Health Plans  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	158,106,819	161,772,150	174,522,000	174,522,000
Total Miscellaneous Revenues	158,106,819	161,772,150	174,522,000	174,522,000
TOTAL OPERATING REVENUES	158,106,819	161,772,150	174,522,000	174,522,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	159,037,993	163,377,036	182,212,235	182,212,235
Total Other Charges	159,037,993	163,377,036	182,212,235	182,212,235
TOTAL OPERATING EXPENSES	159,037,993	163,377,036	182,212,235	182,212,235
OPERATING INCOME (LOSS)	(931,174)	(1,604,886)	(7,690,235)	(7,690,235)
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	249,939	381,207	0	0
Total Miscellaneous Revenues	249,939	381,207	0	0
TOTAL NON-OPERATING REVENUES	249,939	381,207	0	0
NON-OPERATING INCOME (LOSS)	249,939	381,207	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(681,235)	(1,223,679)	(7,690,235)	(7,690,235)
CHANGE IN NET POSITION	(681,235)	(1,223,679)	(7,690,235)	(7,690,235)
Net Position - Beginning Balance	4,707,256	4,026,021	7,690,235	7,690,235
Net Position - Ending Balance	4,026,021	2,802,342	0	0

FUND TITLE: 291 Unemployment  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	55,918	58,346	64,931	64,931
1911 CWCAP Charges	74,407	893	115,017	115,017
1912 Investment Administrative Fees	8,128	6,910	4,862	4,862
Total Services & Supplies	138,453	66,149	184,810	184,810
Other Charges				
3520 Insurance Claims	1,112,453	795,768	8,649,708	8,649,708
Total Other Charges	1,112,453	795,768	8,649,708	8,649,708
TOTAL OPERATING EXPENSES	1,250,906	861,917	8,834,518	8,834,518
OPERATING INCOME (LOSS)	(1,250,906)	(861,917)	(8,834,518)	(8,834,518)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	47,967	68,266	53,487	53,487
Total Revenue from Use of Money and Property	47,967	68,266	53,487	53,487
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,445	9,166	0	0
Total Miscellaneous Revenues	7,445	9,166	0	0
TOTAL NON-OPERATING REVENUES	55,412	77,432	53,487	53,487
NON-OPERATING INCOME (LOSS)	55,412	77,432	53,487	53,487
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,195,494)	(784,485)	(8,781,031)	(8,781,031)
CHANGE IN NET POSITION	(1,195,494)	(784,485)	(8,781,031)	(8,781,031)
Net Position - Beginning Balance	11,174,096	9,978,602	8,781,031	8,781,031
Net Position - Ending Balance	9,978,602	9,194,117	0	0



FUND TITLE: 292 Self-Insured PPO Health  
Plans Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Miscellaneous Revenues				
7710 Insurance Premiums	61,600,837	60,729,444	65,030,336	65,030,336
Total Miscellaneous Revenues	61,600,837	60,729,444	65,030,336	65,030,336
<b>TOTAL OPERATING REVENUES</b>	<b>61,600,837</b>	<b>60,729,444</b>	<b>65,030,336</b>	<b>65,030,336</b>
<b>OPERATING EXPENSES</b>				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,488,878	3,277,378	3,385,077	3,385,077
1911 CWCAP Charges	138,538	143,388	162,874	162,874
1912 Investment Administrative Fees	16,388	17,606	13,900	13,900
2400 Special Departmental Expense	754,985	756,028	770,746	770,746
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,398,788	4,194,400	4,374,856	4,374,856
Other Charges				
3520 Insurance Claims	56,362,582	59,301,894	74,295,857	74,295,857
Total Other Charges	56,362,582	59,301,894	74,295,857	74,295,857
<b>TOTAL OPERATING EXPENSES</b>	<b>60,761,370</b>	<b>63,496,294</b>	<b>78,670,713</b>	<b>78,670,713</b>
<b>OPERATING INCOME (LOSS)</b>	<b>839,467</b>	<b>(2,766,850)</b>	<b>(13,640,377)</b>	<b>(13,640,377)</b>
<b>NON-OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6610 Interest	97,355	176,995	86,062	86,062
Total Revenue from Use of Money and Property	97,355	176,995	86,062	86,062
Intergovernmental Revenues				
7040 Federal - Health Administration	1,114,653	1,062,263	1,008,000	1,008,000
Total Intergovernmental Revenues	1,114,653	1,062,263	1,008,000	1,008,000

FUND TITLE: 292 Self-Insured PPO Health  
 Plans Internal Service Fund  
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,676,724	1,347,932	824,000	824,000
Total Miscellaneous Revenues	1,676,724	1,347,932	824,000	824,000
TOTAL NON-OPERATING REVENUES	2,888,731	2,587,190	1,918,062	1,918,062
NON-OPERATING INCOME (LOSS)	2,888,731	2,587,190	1,918,062	1,918,062
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,728,198	(179,660)	(11,722,315)	(11,722,315)
Changes to Reserves - Encumbrance - (Inc)/Dec	(534)	(30)	0	0
CHANGE IN NET POSITION	3,727,664	(179,690)	(11,722,315)	(11,722,315)
Net Position - Beginning Balance	8,680,905	12,408,569	11,722,315	11,722,315
Net Position - Ending Balance	12,408,569	12,228,879	0	0

FUND TITLE: 293 Workers' Compensation  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Charges For Services				
7590 Other Charges for Services	865,588	848,864	1,105,422	1,105,422
Total Charges For Services	865,588	848,864	1,105,422	1,105,422
Miscellaneous Revenues				
7710 Insurance Premiums	40,296,559	45,087,468	50,960,969	50,960,969
Total Miscellaneous Revenues	40,296,559	45,087,468	50,960,969	50,960,969
<b>TOTAL OPERATING REVENUES</b>	<b>41,162,147</b>	<b>45,936,332</b>	<b>52,066,391</b>	<b>52,066,391</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	(2,132)	30,386	0	0
0101 Regular Salaries	1,322,792	1,500,150	1,898,688	1,982,102
0103 Overtime	2,383	5,670	7,500	7,500
0104 Annual Leave Payoffs	30,624	27,296	65,000	65,000
0105 Vacation Payoffs	0	2,691	0	0
0111 Other Pay	1,731	1,737	1,680	1,680
0112 Other Salaries	293	5,400	6,624	6,624
0200 Retirement	392,319	436,880	513,488	536,612
0205 1.62% Retirement ER Contribution 401(A) Plan	2,012	2,891	12,636	12,636
0206 Retiree Medical	47,248	53,370	75,929	79,267
0208 Pension Prepayment Discount	(26,191)	(21,195)	(20,385)	(20,385)
0305 Salary Continuance Insurance	1,526	2,025	2,734	3,022
0306 Health Insurance	184,883	178,350	202,644	220,224
0308 Dental Insurance	3,971	5,117	5,700	6,840
0309 Life Insurance	544	466	540	648
0310 Accidental Death and Dismemberment Insurance	75	97	120	144
0319 Other Insurance	8,023	7,839	9,360	9,360
0352 Workers Compensation - General	8,646	10,766	15,217	15,217
0401 Medicare	19,252	21,768	27,639	28,847

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 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	13,417	17,208	21,024	24,528
Total Salaries & Benefits	2,011,416	2,288,912	2,846,138	2,979,866
Services & Supplies				
0740 Enterprise Telephone Service Charges	9,383	2,848	12,000	12,000
0742 Cell Phones, Pagers, Blackberry Devices	3,842	5,183	5,500	5,500
1100 Insurance	240,394	268,473	275,000	275,000
1300 Maintenance Equipment - Non-IT Maintenance	169	12	500	500
1341 Hardware Maintenance & Support	648	486	1,000	1,000
1400 Maintenance - Buildings and Improvements	140	0	500	500
1402 Minor Alterations and Improvements	387	194	500	500
1600 Memberships	2,522	3,051	4,000	4,000
1800 Office Expense	4,477	9,418	8,000	8,000
1801 Duplicating Services (Publishing Services)	1,059	511	5,000	5,000
1803 Postage	2,000	0	2,000	2,000
1809 Minor Office Equipment to be Controlled	5,906	3,526	20,000	20,000
1900 Professional and Specialized Services	4,540,964	4,571,491	5,155,668	5,155,668
1908 Temporary Help	11,949	23,825	5,000	5,000
1911 CWCAP Charges	180,360	207,026	231,000	231,000
1912 Investment Administrative Fees	42,986	41,361	90,000	90,000
1920 Non-Claimable Administrative Expense	1,831	0	3,500	3,500
1940 Enterprise IT Services	(214)	2,369	25,000	25,000
2000 Publications and Legal Notices	0	425	0	0
2100 Rents and Leases - Equipment	0	0	3,200	3,200
2140 Software Leases & Licenses	4,425	4,459	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	200,949	191,244	195,722	195,722
2300 Small Tools and Instruments	0	1,442	18,700	18,700
2400 Special Departmental Expense	1,208	6,838	10,000	10,000
2600 Transportation and Travel - General	7,971	10,521	9,000	9,000

FUND TITLE: 293 Workers' Compensation  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2601 Private Auto Mileage	2,612	2,383	3,000	3,000
2602 Garage Expense	1,320	7,052	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	10,303	10,420	18,000	18,000
2890 Intra-Agency Services & Supplies Billing Offsets	(14,614)	(18,706)	(20,497)	(20,497)
Total Services & Supplies	5,262,978	5,355,852	6,096,293	6,096,293
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	400,000	400,000
3520 Insurance Claims - Note 1	36,307,334	39,831,778	44,116,109	43,982,381
Total Other Charges	36,307,334	39,831,778	44,516,109	44,382,381
TOTAL OPERATING EXPENSES	43,581,729	47,476,542	53,458,540	53,458,540
OPERATING INCOME (LOSS)	(2,419,581)	(1,540,210)	(1,392,149)	(1,392,149)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	256,062	424,035	300,000	300,000
Total Revenue from Use of Money and Property	256,062	424,035	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,756,350	496,190	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	0	253	0	0
Total Miscellaneous Revenues	1,756,350	496,443	250,000	250,000
TOTAL NON-OPERATING REVENUES	2,012,412	920,478	550,000	550,000
NON-OPERATING INCOME (LOSS)	2,012,412	920,478	550,000	550,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(407,169)	(619,732)	(842,149)	(842,149)
7810 Transfers In - from Fund 100	676,823	594,190	700,000	700,000
4802 Transfers Out - to Funds 2AA-299	0	(9,952)	(18,676)	(18,676)

FUND TITLE: 293 Workers' Compensation  
 Internal Service Fund  
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued Changes to Reserves - Encumbrance - (Inc)/Dec.	(148,290)	3,594	0	0
CHANGE IN NET POSITION	121,364	(31,900)	(160,825)	(160,825)
Net Position - Beginning Balance	0	121,364	160,825	160,825
Net Position - Ending Balance	121,364	89,464	0	0
<p>Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.</p>				

FUND TITLE: 294 Property and Casualty Risk  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Charges For Services				
7590 Other Charges for Services	94,966	101,247	80,000	80,000
Total Charges For Services	94,966	101,247	80,000	80,000
Miscellaneous Revenues				
7710 Insurance Premiums	32,486,972	32,215,400	32,135,606	32,135,606
Total Miscellaneous Revenues	32,486,972	32,215,400	32,135,606	32,135,606
<b>TOTAL OPERATING REVENUES</b>	<b>32,581,938</b>	<b>32,316,647</b>	<b>32,215,606</b>	<b>32,215,606</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	(5,679)	(2,250)	0	0
0101 Regular Salaries	929,755	945,229	923,857	923,857
0103 Overtime	2,546	7,578	5,000	5,000
0104 Annual Leave Payoffs	33,903	32,187	65,000	65,000
0111 Other Pay	714	838	840	840
0112 Other Salaries	0	3,000	2,946	2,946
0200 Retirement	274,967	275,880	252,327	252,327
0205 1.62% Retirement ER Contribution 401(A) Plan	958	2,133	4,074	4,074
0206 Retiree Medical	33,206	33,388	36,950	36,950
0208 Pension Prepayment Discount	(18,456)	(15,103)	(14,197)	(14,197)
0305 Salary Continuance Insurance	2,242	2,156	1,964	1,964
0306 Health Insurance	122,023	120,919	122,892	122,892
0308 Dental Insurance	7,937	7,485	6,840	6,840
0309 Life Insurance	1,124	682	648	648
0310 Accidental Death and Dismemberment Insurance	152	144	144	144
0319 Other Insurance	3,473	3,773	3,744	3,744
0352 Workers Compensation - General	2,638	3,058	3,236	3,236
0401 Medicare	11,663	11,903	11,055	11,055
0403 Optional Benefit Program	24,500	24,500	21,024	21,024
Total Salaries & Benefits	1,427,666	1,457,500	1,448,344	1,448,344

FUND TITLE: 294 Property and Casualty Risk  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0740 Enterprise Telephone Service Charges	19,249	24,801	25,000	25,000
0742 Cell Phones, Pagers, Blackberry Devices	894	1,230	2,500	2,500
1100 Insurance	9,041,855	8,023,583	11,218,475	11,218,475
1300 Maintenance Equipment - Non-IT Maintenance	172	61	1,000	1,000
1340 Software Maintenance & Support	23,875	41,305	90,000	90,000
1341 Hardware Maintenance & Support	648	486	1,000	1,000
1400 Maintenance - Buildings and Improvements	563	12,382	2,500	2,500
1402 Minor Alterations and Improvements	8,947	42	10,000	10,000
1600 Memberships	1,085	1,045	2,000	2,000
1800 Office Expense	12,422	14,881	12,000	12,000
1801 Duplicating Services (Publishing Services)	373	274	5,000	5,000
1803 Postage	2,000	6	2,000	2,000
1809 Minor Office Equipment to be Controlled	6,475	4,016	20,000	20,000
1900 Professional and Specialized Services	286,879	389,832	679,665	679,665
1908 Temporary Help	11,080	0	0	0
1911 CWCAP Charges	218,839	212,857	321,000	321,000
1912 Investment Administrative Fees	17,745	23,473	30,000	30,000
1920 Non-Claimable Administrative Expense	1,290	0	3,000	3,000
1940 Enterprise IT Services	91,885	105,670	160,000	160,000
1941 IT Professional Services Contracts	35,997	0	0	0
2100 Rents and Leases - Equipment	6,999	7,281	12,000	12,000
2140 Software Leases & Licenses	61,518	61,518	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	119,411	122,271	125,134	125,134
2400 Special Departmental Expense	70	110	10,000	10,000
2600 Transportation and Travel - General	195	81	1,000	1,000
2601 Private Auto Mileage	205	243	1,000	1,000
2602 Garage Expense	0	1,177	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	1,675	11,336	8,000	8,000



FUND TITLE: 294 Property and Casualty Risk  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2890 Intra-Agency Services & Supplies Billing Offsets	(6,986)	(7,396)	(6,686)	(6,686)
Total Services & Supplies	9,965,358	9,052,565	12,823,088	12,823,088
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(3,708)	(4,338)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(3,708)	(4,338)	(3,000)	(3,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	300,000	300,000
3500 Judgments and Damages - Note 1	19,117,093	23,152,139	24,260,312	24,260,312
Total Other Charges	19,117,093	23,152,139	24,560,312	24,560,312
TOTAL OPERATING EXPENSES	30,506,409	33,657,866	38,828,744	38,828,744
OPERATING INCOME (LOSS)	2,075,529	(1,341,219)	(6,613,138)	(6,613,138)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	107,579	242,715	100,000	100,000
Total Revenue from Use of Money and Property	107,579	242,715	100,000	100,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	581,080	1,045,479	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	3,103	1,766	0	0
Total Miscellaneous Revenues	584,183	1,047,245	250,000	250,000
TOTAL NON-OPERATING REVENUES	691,762	1,289,960	350,000	350,000
NON-OPERATING INCOME (LOSS)	691,762	1,289,960	350,000	350,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,767,291	(51,259)	(6,263,138)	(6,263,138)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(404,653)	405,936	0	0

FUND TITLE: 294 Property and Casualty Risk  
 Internal Service Fund  
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
CHANGE IN NET POSITION Net Position - Beginning Balance Net Position - Ending Balance	2,362,638	354,677	(6,263,138)	(6,263,138)
	591,592	2,954,230	6,263,138	6,263,138
	2,954,230	3,308,907	0	0
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.				

FUND TITLE: 296 OC Fleet Services  
SERVICE ACTIVITY: Transportation

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	20,525,577	20,284,281	22,188,846	22,188,846
Total Charges For Services	20,525,577	20,284,281	22,188,846	22,188,846
TOTAL OPERATING REVENUES	20,525,577	20,284,281	22,188,846	22,188,846
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	36,013	39,414	0	0
0101 Regular Salaries	3,978,044	4,005,354	4,423,683	4,423,683
0102 Extra Help	122,924	79,706	136,864	136,864
0103 Overtime	287,107	186,630	259,213	259,213
0104 Annual Leave Payoffs	58,704	85,745	56,001	56,001
0105 Vacation Payoffs	3,293	0	0	0
0106 Sick Leave Payoffs	8,166	0	0	0
0110 Performance Incentive Pay	0	4	0	0
0111 Other Pay	21,376	31,491	0	0
0112 Other Salaries	0	10,500	0	0
0200 Retirement	1,210,996	1,214,000	1,231,476	1,231,476
0205 1.62% Retirement ER Contribution 401(A) Plan	0	253	19,996	19,996
0206 Retiree Medical	142,672	142,813	177,028	177,028
0208 Pension Prepayment Discount	(81,741)	(66,149)	(64,124)	(64,124)
0305 Salary Continuance Insurance	1,697	1,913	1,826	1,826
0306 Health Insurance	708,594	699,910	827,136	827,136
0308 Dental Insurance	5,158	5,669	5,700	5,700
0309 Life Insurance	701	518	540	540
0310 Accidental Death and Dismemberment Insurance	99	109	120	120
0319 Other Insurance	58,301	56,962	69,732	69,732
0352 Workers Compensation - General	375,644	429,610	484,190	484,190
0401 Medicare	61,279	60,610	63,509	63,509

FUND TITLE: 296 OC Fleet Services  
SERVICE ACTIVITY: Transportation

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	17,500	17,500	17,520	17,520
Total Salaries & Benefits	7,016,527	7,002,562	7,710,410	7,710,410
Services & Supplies				
0600 Clothing and Personal Supplies	24,375	21,319	22,485	22,485
0740 Enterprise Telephone Service Charges	11,449	11,989	391,048	391,048
0742 Cell Phones, Pagers, Blackberry Devices	1,161	639	1,426	1,426
0900 Food	0	27	0	0
1000 Household Expense	84,634	96,606	80,567	80,567
1001 Household Expense - Trash	19,860	19,345	20,749	20,749
1100 Insurance	307,606	245,860	307,608	307,608
1300 Maintenance Equipment - Non-IT Maintenance	3,600,084	4,133,951	4,696,465	4,696,465
1301 Maintenance - Inventory Parts	11,417	0	42,680	42,680
1302 Parts not Direct Billed to Customers	105,299	75,290	135,250	135,250
1340 Software Maintenance & Support	80,186	93,228	85,325	85,325
1341 Hardware Maintenance & Support	125	10	520	520
1400 Maintenance - Buildings and Improvements	333,527	219,830	498,255	498,255
1402 Minor Alterations and Improvements	1,986	18,776	19,698	19,698
1500 Medical, Dental and Laboratory Supplies	0	0	130	130
1600 Memberships	1,328	2,504	2,255	2,255
1700 Miscellaneous Expense	35,206	41,729	36,500	36,500
1800 Office Expense	29,264	14,074	15,918	15,918
1801 Duplicating Services (Publishing Services)	2,620	2,503	3,675	3,675
1802 Periodicals and Journals	92	0	515	515
1803 Postage	563	1,548	590	590
1809 Minor Office Equipment to be Controlled	726	24,508	16,000	16,000
1840 IT Hardware Purchases (Purchases under \$5,000)	7,686	7,798	11,500	11,500
1900 Professional and Specialized Services	1,602,169	1,837,653	1,743,010	1,743,010
1908 Temporary Help	15,708	16,355	17,010	17,010

FUND TITLE: 296 OC Fleet Services  
SERVICE ACTIVITY: Transportation

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1911 CWCAP Charges	612,574	620,909	850,070	850,070
1912 Investment Administrative Fees	10,373	8,515	10,509	10,509
1941 IT Professional Services Contracts	38	2,533	1,900	1,900
2000 Publications and Legal Notices	677	0	0	0
2100 Rents and Leases - Equipment	5,750	5,898	8,819	8,819
2140 Software Leases & Licenses	22,077	14,090	55,226	55,226
2300 Small Tools and Instruments	64,748	53,655	73,160	73,160
2400 Special Departmental Expense	4,360,927	3,477,677	4,547,530	4,547,530
2600 Transportation and Travel - General	11,126	0	15,200	15,200
2601 Private Auto Mileage	3,386	3,709	3,533	3,533
2602 Garage Expense	481,131	364,599	481,210	481,210
2700 Transportation and Travel - Meetings/Conferences	1,010	7,171	11,696	11,696
2801 Utilities - Purchased Electricity	178,403	165,952	181,236	181,236
2802 Utilities - Purchased Gas	10,991	18,095	11,538	11,538
2803 Utilities - Purchased Water	27,747	18,994	28,961	28,961
2890 Intra-Agency Services & Supplies Billing Offsets	(472,543)	(351,373)	(467,555)	(467,555)
Total Services & Supplies	11,595,483	11,295,966	13,962,212	13,962,212
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,105,588	1,105,588
3700 Taxes and Assessments	10,478	10,677	11,100	11,100
Total Other Charges	10,478	10,677	1,116,688	1,116,688
Capital Assets				
Equipment				
4000 Equipment	0	0	7,860,000	8,188,000
Total Equipment	0	0	7,860,000	8,188,000
Buildings & Improvements				
4200 Buildings and Improvements	0	0	750,000	750,000
Total Buildings & Improvements	0	0	750,000	750,000
Total Capital Assets	0	0	8,610,000	8,938,000

FUND TITLE: 296 OC Fleet Services  
SERVICE ACTIVITY: Transportation

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Miscellaneous				
5300 Depreciation	2,655,913	2,959,228	9,249	9,249
Total Miscellaneous	2,655,913	2,959,228	9,249	9,249
TOTAL OPERATING EXPENSES	21,278,400	21,268,433	31,408,559	31,736,559
OPERATING INCOME (LOSS) - Note 1	(752,823)	(984,152)	(9,219,713)	(9,547,713)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	61,348	82,861	73,028	73,028
Total Revenue from Use of Money and Property	61,348	82,861	73,028	73,028
Miscellaneous Revenues				
7670 Miscellaneous Revenue	237,438	277,555	81,344	81,344
7680 Six-Month Expired (Outlawed) Checks	(1,720)	3,208	0	0
Total Miscellaneous Revenues	235,718	280,763	81,344	81,344
TOTAL NON-OPERATING REVENUES	297,066	363,624	154,372	154,372
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(213,116)	(159,335)	0	0
Total Miscellaneous	(213,116)	(159,335)	0	0
TOTAL NON-OPERATING EXPENSES	(213,116)	(159,335)	0	0
NON-OPERATING INCOME (LOSS)	510,182	522,959	154,372	154,372
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(242,641)	(461,193)	(9,065,341)	(9,393,341)
7805 Capital Contributions	112,463	0	0	0
7810 Transfers In - from Fund 100	2,632,271	5,082,657	2,602,392	2,848,372
7811 Transfers In - from Funds 101-199	300,597	1,301,188	413,812	413,812

FUND TITLE: 296 OC Fleet Services  
SERVICE ACTIVITY: Transportation

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued</b>				
7812 Transfers In - from Funds 2AA-299	0	9,952	18,676	18,676
7814 Transfers In - from Funds 400-499	347,182	1,269,512	1,905,056	1,905,056
4802 Transfers Out - to Funds 2AA-299	(2,657)	(2,790)	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,403,546)	(8,548,400)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	361,657	486,446	1,077,778	1,077,778
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(3,900,679)	(2,526,351)	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	1,351,085	657,717	405,132	487,152
Fund Balance Designated for Fuel Sys Replacement	(78,687)	(80,297)	(80,297)	(80,297)
<b>CHANGE IN NET POSITION</b>	<b>(737,956)</b>	<b>(3,026,559)</b>	<b>(2,937,792)</b>	<b>(2,937,792)</b>
Net Position - Beginning Balance	4,383,353	3,645,397	2,937,792	2,937,792
Net Position - Ending Balance	3,645,397	618,838	0	0
<b>CAPITAL ASSET ACQUISITIONS</b>				
4000 Equipment				
Replacement - Note 3	3,673,283	417,617	5,257,608	5,339,628
Additional & Excess Replacement Cost over Depreciation - Note 4	2,632,271	5,082,657	2,602,392	2,848,372
Total Equipment	6,305,554	5,500,274	7,860,000	8,188,000
4200 Buildings and Improvements				
PA13 CCG-Replace 4160 TMFR & 480 Volt Dist	59,017	45,050	750,000	750,000
PA14 Lube System Civic Center Garage	152,783	0	0	0
Total Buildings and Improvements	211,800	45,050	750,000	750,000
<b>TOTAL CAPITAL ASSET ACQUISITIONS</b>	<b>6,517,354</b>	<b>5,545,324</b>	<b>8,610,000</b>	<b>8,938,000</b>
Note 1 - Operating Loss is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 296 OC Fleet Services  
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2016-17 Recommended and Adopted by Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 3 - Replacement equipment is financed by funds generated through depreciation expense.</p> <p>Note 4 - Additional equipment and excess replacement cost over depreciation are financed by contributions from the County General Fund.</p>				



FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
<b>OPERATING REVENUES</b>				
Charges For Services				
7590 Other Charges for Services	4,612,546	3,638,028	5,176,311	5,176,311
Total Charges For Services	4,612,546	3,638,028	5,176,311	5,176,311
<b>TOTAL OPERATING REVENUES</b>	<b>4,612,546</b>	<b>3,638,028</b>	<b>5,176,311</b>	<b>5,176,311</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	3,897	(41,444)	0	0
0101 Regular Salaries	724,516	671,155	779,251	779,251
0102 Extra Help	29,465	21,886	70,000	70,000
0103 Overtime	49,360	28,902	50,000	50,000
0104 Annual Leave Payoffs	30,678	39,071	15,000	15,000
0111 Other Pay	5,777	4,276	10,000	10,000
0112 Other Salaries	0	500	1,545	1,545
0200 Retirement	223,003	204,811	220,401	220,401
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	1,052	1,052
0206 Retiree Medical	26,104	23,864	31,252	31,252
0208 Pension Prepayment Discount	(18,663)	(13,079)	(10,523)	(10,523)
0305 Salary Continuance Insurance	62	428	844	844
0306 Health Insurance	115,226	100,172	130,416	130,416
0308 Dental Insurance	217	903	2,280	2,280
0309 Life Insurance	38	81	216	216
0310 Accidental Death and Dismemberment Insurance	4	17	48	48
0319 Other Insurance	13,785	11,565	11,076	11,076
0352 Workers Compensation - General	50,064	49,342	42,420	42,420
0401 Medicare	11,771	10,861	12,331	12,331
0403 Optional Benefit Program	0	3,500	7,008	7,008
Total Salaries & Benefits	1,265,305	1,116,811	1,374,617	1,374,617

FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	5,400	5,400
0740 Enterprise Telephone Service Charges	11,404	11,060	11,900	11,900
0742 Cell Phones, Pagers, Blackberry Devices	0	0	500	500
0900 Food	0	0	500	500
1000 Household Expense	16,759	15,152	20,800	20,800
1001 Household Expense - Trash	4,071	8,571	15,000	15,000
1100 Insurance	13,154	12,174	9,914	9,914
1300 Maintenance Equipment - Non-IT Maintenance	62,412	72,729	207,000	207,000
1340 Software Maintenance & Support	26,634	19,614	28,053	28,053
1400 Maintenance - Buildings and Improvements	41,775	79,494	80,000	80,000
1402 Minor Alterations and Improvements	146,615	41,247	175,000	175,000
1800 Office Expense	684,142	497,727	500,000	500,000
1803 Postage	349	8,074	2,000	2,000
1806 Printing Costs - Outside Vendors	800,058	203,678	845,553	845,553
1809 Minor Office Equipment to be Controlled	4,340	11,002	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	910	253	25,000	25,000
1900 Professional and Specialized Services	22,554	303,167	315,000	315,000
1908 Temporary Help	90,318	71,234	100,000	100,000
1911 CWCAP Charges	73,409	93,627	117,364	117,364
1912 Investment Administrative Fees	1,239	1,243	1,000	1,000
1920 Non-Claimable Administrative Expense	2,358	1,029	4,000	4,000
1940 Enterprise IT Services	401,351	390,380	410,000	410,000
2100 Rents and Leases - Equipment	498,533	330,915	510,000	510,000
2140 Software Leases & Licenses	27,944	20,176	30,000	30,000
2141 IT Hardware Leases	0	2,896	0	0
2200 Rents and Leases - Buildings and Improvements	0	0	1,968	1,968
2300 Small Tools and Instruments	618	0	500	500
2400 Special Departmental Expense	0	81	119,246	119,246

FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	57	1,944	11,471	11,471
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	10,483	24,382	28,149	28,149
2700 Transportation and Travel - Meetings/Conferences	0	0	5,000	5,000
2801 Utilities - Purchased Electricity	48,082	85,786	75,775	75,775
2802 Utilities - Purchased Gas	1,572	3,007	3,130	3,130
2803 Utilities - Purchased Water	2,118	2,563	4,326	4,326
Total Services & Supplies	2,993,260	2,313,205	3,669,049	3,669,049
Other Charges				
3700 Taxes and Assessments	0	5,555	5,379	5,379
Total Other Charges	0	5,555	5,379	5,379
Capital Assets				
Equipment				
4000 Equipment	0	0	50,000	50,000
4040 IT Equipment (Purchases over \$5,000)	0	0	240,000	240,000
Total Equipment	0	0	290,000	290,000
Total Capital Assets	0	0	290,000	290,000
Miscellaneous				
5300 Depreciation	66,845	59,942	102,000	102,000
Total Miscellaneous	66,845	59,942	102,000	102,000
TOTAL OPERATING EXPENSES	4,325,409	3,495,513	5,441,045	5,441,045
OPERATING INCOME (LOSS) - Note 1	287,137	142,515	(264,734)	(264,734)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	7,488	12,131	10,000	10,000
Total Revenue from Use of Money and Property	7,488	12,131	10,000	10,000

FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7661 Other Sales - Taxable	190,538	172,770	250,000	250,000
7670 Miscellaneous Revenue	30,947	33,523	4,734	4,734
Total Miscellaneous Revenues	221,485	206,293	254,734	254,734
TOTAL NON-OPERATING REVENUES	228,973	218,424	264,734	264,734
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	157,100	157,100
Total Special Items	0	0	157,100	157,100
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	1,789	0	0	0
Total Miscellaneous	1,789	0	0	0
TOTAL NON-OPERATING EXPENSES	1,789	0	157,100	157,100
NON-OPERATING INCOME (LOSS)	227,184	218,424	107,634	107,634
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	514,321	360,939	(157,100)	(157,100)
7812 Transfers In - from Funds 2AA-299	2,657	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(40,918)	(3,269)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	122,099	(915,978)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	68,634	59,942	0	0
CHANGE IN NET POSITION	666,793	(498,366)	(157,100)	(157,100)
Net Position - Beginning Balance	461,902	1,128,695	157,100	157,100
Net Position - Ending Balance	1,128,695	630,329	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment	0	0	50,000	50,000

FUND TITLE: 297 Reprographics  
 Internal Service Fund  
 SERVICE ACTIVITY: Reproduction & Graphics

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4040 IT Equipment (Purchases over \$5,000)	0	0	240,000	240,000
Total Equipment	0	0	290,000	290,000
TOTAL CAPITAL ASSET ACQUISITIONS	0	0	290,000	290,000
<p>Note 1 - Operating Loss is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2016-17 Recommended and Adopted by Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 298 Self-Insured Benefits  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Charges For Services				
7370 Personnel Services	0	691,704	0	0
Total Charges For Services	0	691,704	0	0
Miscellaneous Revenues				
7710 Insurance Premiums	3,116,127	3,182,958	3,384,444	3,384,444
Total Miscellaneous Revenues	3,116,127	3,182,958	3,384,444	3,384,444
<b>TOTAL OPERATING REVENUES</b>	<b>3,116,127</b>	<b>3,874,662</b>	<b>3,384,444</b>	<b>3,384,444</b>
<b>OPERATING EXPENSES</b>				
Services & Supplies				
1801 Duplicating Services (Publishing Services)	0	1,663	0	0
1803 Postage	0	5,000	40,000	40,000
1900 Professional and Specialized Services	140,959	1,526,426	1,263,391	1,263,391
1911 CWCAP Charges	109,032	116,163	112,080	112,080
1912 Investment Administrative Fees	3,395	3,326	3,260	3,260
2400 Special Departmental Expense	1,002,769	1,051,888	1,273,500	1,273,500
Total Services & Supplies	1,256,155	2,704,466	2,692,231	2,692,231
Other Charges				
3510 Other Charges - Operating	196,314	362,881	6,941,965	6,941,965
3520 Insurance Claims	2,487,366	2,275,471	0	0
3530 Insurance Premiums	405,012	343,959	0	0
Total Other Charges	3,088,692	2,982,311	6,941,965	6,941,965
<b>TOTAL OPERATING EXPENSES</b>	<b>4,344,847</b>	<b>5,686,777</b>	<b>9,634,196</b>	<b>9,634,196</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,228,720)</b>	<b>(1,812,115)</b>	<b>(6,249,752)</b>	<b>(6,249,752)</b>
<b>NON-OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6610 Interest	20,127	33,077	21,268	21,268
Total Revenue from Use of Money and Property	20,127	33,077	21,268	21,268

FUND TITLE: 298 Self-Insured Benefits  
Internal Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	462,529	954,537	891,029	891,029
Total Miscellaneous Revenues	462,529	954,537	891,029	891,029
TOTAL NON-OPERATING REVENUES	482,656	987,614	912,297	912,297
NON-OPERATING INCOME (LOSS)	482,656	987,614	912,297	912,297
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(746,064)	(824,501)	(5,337,455)	(5,337,455)
7810 Transfers In - from Fund 100	1,002,769	1,051,619	1,273,500	1,273,500
Changes to Reserves - Encumbrance - (Inc)/Dec.	0	(10,000)	0	0
CHANGE IN NET POSITION	256,704	217,118	(4,063,955)	(4,063,955)
Net Position - Beginning Balance	4,238,763	4,495,467	4,063,955	4,063,955
Net Position - Ending Balance	4,495,467	4,712,585	0	0

FUND TITLE: 29Z Life Insurance Internal  
Service Fund  
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL  (1)	2014-15 Actual  (2)	2015-16 Actual  (3)	2016-17 Recommended  (4)	2016-17 Adopted by the Board of Supervisors  (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	996,279	756,202	813,000	813,000
Total Miscellaneous Revenues	996,279	756,202	813,000	813,000
TOTAL OPERATING REVENUES	996,279	756,202	813,000	813,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	997,660	785,271	964,793	964,793
Total Other Charges	997,660	785,271	964,793	964,793
TOTAL OPERATING EXPENSES	997,660	785,271	964,793	964,793
OPERATING INCOME (LOSS)	(1,380)	(29,069)	(151,793)	(151,793)
CHANGE IN NET POSITION	(1,380)	(29,069)	(151,793)	(151,793)
Net Position - Beginning Balance	152,539	151,159	151,793	151,793
Net Position - Ending Balance	151,159	122,090	0	0