

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	1,769,628	1,888,255	1,762,781	1,762,781
Total Revenue from Use of Money and Property	1,769,628	1,888,255	1,762,781	1,762,781
Charges For Services				
7330 Communication Services	1,800	1,800	1,800	1,800
7590 Other Charges for Services	67,497,381	67,751,168	69,621,090	69,621,090
Total Charges For Services	67,499,181	67,752,968	69,622,890	69,622,890
TOTAL OPERATING REVENUES	69,268,809	69,641,223	71,385,671	71,385,671
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(14,813)	63,716	0	0
0101 Regular Salaries	5,049,382	5,299,093	6,052,098	6,052,098
0102 Extra Help	148,189	293,691	87,360	87,360
0103 Overtime	81,354	8,721	42,800	42,800
0104 Annual Leave Payoffs	206,734	120,899	32,500	32,500
0105 Vacation Payoffs	392	14,696	0	0
0110 Performance Incentive Pay	0	4	0	0
0111 Other Pay	128	195	0	0
0112 Other Salaries	12,000	11,500	(15,000)	(15,000)
0200 Retirement	1,474,569	1,451,132	1,679,793	1,679,793
0204 County Paid Executive Deferred Compensation Plan	900	0	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	6,829	8,616	24,138	24,138
0206 Retiree Medical	178,570	212,457	242,116	242,116
0208 Pension Prepayment Discount	(76,954)	(77,686)	(68,796)	(68,796)
0305 Salary Continuance Insurance	11,591	12,371	13,982	13,982
0306 Health Insurance	532,859	519,680	630,288	630,288
0308 Dental Insurance	29,819	33,138	32,640	32,640
0309 Life Insurance	2,772	3,048	3,480	3,480

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OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	583	615	780	780
0319 Other Insurance	16,310	15,699	16,488	16,488
0352 Workers Compensation - General	26,740	17,124	16,953	16,953
0401 Medicare	77,024	81,014	85,886	85,886
0402 Executive Car Allowance	1,160	0	8,724	8,724
0403 Optional Benefit Program	101,000	107,625	110,652	110,652
Total Salaries & Benefits	7,867,138	8,197,348	8,996,882	8,996,882
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	3,150	0	0	0
0740 Enterprise Telephone Service Charges	643,157	657,760	643,157	643,157
0741 Telephone Service Charges from Vendors	5,071,758	3,630,681	4,231,561	4,231,561
0742 Cell Phones, Pagers, Blackberry Devices	49,582	24,186	49,277	49,277
0900 Food	0	352	1,000	1,000
1000 Household Expense	85,192	85,144	85,295	85,295
1001 Household Expense - Trash	7,104	7,070	7,982	7,982
1100 Insurance	54,648	140,784	107,602	107,602
1300 Maintenance Equipment - Non-IT Maintenance	1,270	122,662	56,160	56,160
1340 Software Maintenance & Support	1,011,961	1,559,050	485,060	485,060
1341 Hardware Maintenance & Support	460,592	79,609	164,900	164,900
1400 Maintenance - Buildings and Improvements	505,644	378,764	315,000	315,000
1402 Minor Alterations and Improvements	168,251	270,625	790,570	790,570
1500 Medical, Dental & Lab Supplies	0	2,886	0	0
1600 Memberships	2,974	5,838	1,075	1,075
1700 Miscellaneous Expense	2,415	0	0	0
1800 Office Expense	37,721	67,491	192,100	192,100
1801 Duplicating Services (Publishing Services)	1,325	3,027	2,039	2,039
1802 Periodicals and Journals	0	534	0	0
1803 Postage	319	285	200	200

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OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1806 Printing Costs - Outside Vendors	17	0	2,500	2,500
1809 Minor Office Equipment to be Controlled	3,138	128,005	7,500	7,500
1840 IT Hardware Purchases (Purchases under \$5,000)	94,864	177,016	250,735	250,735
1900 Professional and Specialized Services	1,636,551	1,930,723	1,451,532	1,451,532
1908 Temporary Help	298,832	335,690	100,000	100,000
1911 CWCAP Charges	903,962	1,073,908	1,100,000	1,100,000
1912 Investment Administrative Fees	26,467	20,608	19,800	19,800
1920 Non-Claimable Administrative Expense	0	0	6,200	6,200
1940 Enterprise IT Services	7,582,232	8,789,184	9,608,304	9,608,304
1941 IT Professional Services Contracts	42,500,673	41,709,438	61,401,616	61,401,616
2100 Rents and Leases - Equipment	11,534	2,232	3,800	3,800
2140 Software Leases & Licenses	913,238	655,818	1,527,196	1,527,196
2141 IT Hardware Leases	7,237	12,723	12,000	12,000
2200 Rents and Leases - Buildings and Improvements	94,308	72,612	87,130	87,130
2300 Small Tools and Instruments	1,273	572	6,404	6,404
2400 Special Departmental Expense	19,458	43,576	118,488	118,488
2600 Transportation and Travel - General	13,312	8,558	14,530	14,530
2601 Private Auto Mileage	3,340	2,300	6,450	6,450
2602 Garage Expense	10,025	18,004	22,500	22,500
2700 Transportation and Travel - Meetings/Conferences	10,428	30,885	7,000	7,000
2740 IT Training & Travel	16,955	9,005	205,906	205,906
2800 Utilities	497	5,904	4,403	4,403
2801 Utilities - Purchased Electricity	1,152,592	1,034,918	1,235,330	1,235,330
2802 Utilities - Purchased Gas	68	0	0	0
2803 Utilities - Purchased Water	30,049	30,601	46,115	46,115
2890 Intra-Agency Services & Supplies Billing Offsets	(8,225,165)	(9,462,755)	(13,296,834)	(13,296,834)
Total Services & Supplies	55,212,948	53,666,273	71,081,583	71,081,583

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OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Other Charges				
3700 Taxes and Assessments	2,676	0	0	0
Total Other Charges	2,676	0	0	0
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	88,000	88,000
Total Equipment	0	0	88,000	88,000
Buildings & Improvements				
4200 Buildings and Improvements	0	0	3,265,000	3,265,000
Total Buildings & Improvements	0	0	3,265,000	3,265,000
Total Capital Assets	0	0	3,353,000	3,353,000
Miscellaneous				
5300 Depreciation	2,764,307	3,960,496	3,564,430	3,564,430
Total Miscellaneous	2,764,307	3,960,496	3,564,430	3,564,430
TOTAL OPERATING EXPENSES	65,847,069	65,824,117	86,995,895	86,995,895
OPERATING INCOME (LOSS) - Note 1	3,421,740	3,817,106	(15,610,224)	(15,610,224)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	264,093	300,828	225,000	225,000
Total Revenue from Use of Money and Property	264,093	300,828	225,000	225,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	10,318	6,398	0	0
7670 Miscellaneous Revenue	146,879	165,548	0	0
Total Miscellaneous Revenues	157,197	171,946	0	0
TOTAL NON-OPERATING REVENUES	421,290	472,774	225,000	225,000

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Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	6,224	(1,984)	0	0
Total Miscellaneous	6,224	(1,984)	0	0
TOTAL NON-OPERATING EXPENSES	6,224	(1,984)	0	0
NON-OPERATING INCOME (LOSS)	415,066	474,758	225,000	225,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	3,836,806	4,291,864	(15,385,224)	(15,385,224)
7810 Transfers In - from Fund 100	3,665,200	0	0	0
7812 Transfers In - from Funds 2AA-299	29,441	0	0	0
4800 Transfers Out - to Fund 100	(790,000)	(3,795,200)	(3,322,403)	(3,322,403)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(131,552)	(1,238,481)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(3,435,584)	1,925,810	7,581,203	7,581,203
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(5,160,926)	(3,649,714)	3,564,430	3,564,430
CHANGE IN NET POSITION	(1,986,615)	(2,465,721)	(7,561,994)	(7,561,994)
Net Position - Beginning Balance	11,506,110	9,519,495	7,561,994	7,561,994
Net Position - Ending Balance	9,519,495	7,053,774	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment	0	7,500	0	0
4040 IT Equipment (Purchases over \$5,000)	463,248	36,499	88,000	88,000
Total Equipment	463,248	43,999	88,000	88,000
4200 Buildings and Improvements				
3330 Data Center Operations	0	(24,050)	0	0
P640 KVA Back-Up Generator Project	28,264	94,773	0	0
P641 Cooling Plant Refresh Project	0	431,726	2,900,000	2,900,000
P646 Relocation of Water Shut-Off Valve	0	0	115,000	115,000
P648 MeeFog - Humidification System	0	0	250,000	250,000
Total Buildings and Improvements	28,264	502,449	3,265,000	3,265,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
<p>TOTAL CAPITAL ASSET ACQUISITIONS</p> <p>Note 1 - Operating Loss is overstated in the 2017-18 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 2017-18 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>	491,512	546,448	3,353,000	3,353,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	161,772,150	173,892,567	181,425,188	181,425,188
Total Miscellaneous Revenues	161,772,150	173,892,567	181,425,188	181,425,188
TOTAL OPERATING REVENUES	161,772,150	173,892,567	181,425,188	181,425,188
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	163,377,036	169,106,386	181,425,188	181,425,188
Total Other Charges	163,377,036	169,106,386	181,425,188	181,425,188
TOTAL OPERATING EXPENSES	163,377,036	169,106,386	181,425,188	181,425,188
OPERATING INCOME (LOSS)	(1,604,886)	4,786,181	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	381,207	144,497	115,888	115,888
Total Miscellaneous Revenues	381,207	144,497	115,888	115,888
TOTAL NON-OPERATING REVENUES	381,207	144,497	115,888	115,888
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	7,904,842	7,904,842
Total Special Items	0	0	7,904,842	7,904,842
TOTAL NON-OPERATING EXPENSES	0	0	7,904,842	7,904,842
NON-OPERATING INCOME (LOSS)	381,207	144,497	(7,788,954)	(7,788,954)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,223,679)	4,930,678	(7,788,954)	(7,788,954)

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	58,346	39,412	50,204	50,204
1911 CWCAP Charges	893	3,973	28,754	28,754
1912 Investment Administrative Fees	6,910	5,644	4,865	4,865
Total Services & Supplies	66,149	49,029	83,823	83,823
Other Charges				
3520 Insurance Claims	795,768	1,087,739	1,725,849	1,725,849
Total Other Charges	795,768	1,087,739	1,725,849	1,725,849
TOTAL OPERATING EXPENSES	861,917	1,136,768	1,809,672	1,809,672
OPERATING INCOME (LOSS)	(861,917)	(1,136,768)	(1,809,672)	(1,809,672)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	68,266	82,920	57,634	57,634
Total Revenue from Use of Money and Property	68,266	82,920	57,634	57,634
Miscellaneous Revenues				
7670 Miscellaneous Revenue	9,166	5,766	5,198	5,198
Total Miscellaneous Revenues	9,166	5,766	5,198	5,198
TOTAL NON-OPERATING REVENUES	77,432	88,686	62,832	62,832
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	6,370,540	6,370,540
Total Special Items	0	0	6,370,540	6,370,540
TOTAL NON-OPERATING EXPENSES	0	0	6,370,540	6,370,540
NON-OPERATING INCOME (LOSS)	77,432	88,686	(6,307,708)	(6,307,708)

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(784,485)	(1,048,082)	(8,117,380)	(8,117,380)
Changes to Reserves - Encumbrance - (Inc)/Dec.	0	(3,526)	0	0
CHANGE IN NET POSITION	(784,485)	(1,051,608)	(8,117,380)	(8,117,380)
Net Position - Beginning Balance	9,978,602	9,194,117	8,117,380	8,117,380
Net Position - Ending Balance	9,194,117	8,142,509	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	60,729,444	63,211,408	66,711,000	66,711,000
Total Miscellaneous Revenues	60,729,444	63,211,408	66,711,000	66,711,000
TOTAL OPERATING REVENUES	60,729,444	63,211,408	66,711,000	66,711,000
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,277,378	3,322,808	3,567,745	3,567,745
1911 CWCAP Charges	143,388	119,023	162,874	162,874
1912 Investment Administrative Fees	17,606	16,291	13,100	13,100
2400 Special Departmental Expense	756,028	833,455	822,886	822,886
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,194,400	4,291,577	4,608,864	4,608,864
Other Charges				
3520 Insurance Claims	59,301,894	58,167,201	63,147,323	63,147,323
Total Other Charges	59,301,894	58,167,201	63,147,323	63,147,323
TOTAL OPERATING EXPENSES	63,496,294	62,458,778	67,756,187	67,756,187
OPERATING INCOME (LOSS)	(2,766,850)	752,630	(1,045,187)	(1,045,187)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	176,995	240,686	165,730	165,730
Total Revenue from Use of Money and Property	176,995	240,686	165,730	165,730
Intergovernmental Revenues				
7040 Federal - Health Administration	1,062,263	1,147,306	1,126,782	1,126,782
Total Intergovernmental Revenues	1,062,263	1,147,306	1,126,782	1,126,782

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,347,932	909,710	1,186,761	1,186,761
Total Miscellaneous Revenues	1,347,932	909,710	1,186,761	1,186,761
TOTAL NON-OPERATING REVENUES	2,587,190	2,297,702	2,479,273	2,479,273
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	10,177,974	10,177,974
Total Special Items	0	0	10,177,974	10,177,974
TOTAL NON-OPERATING EXPENSES	0	0	10,177,974	10,177,974
NON-OPERATING INCOME (LOSS)	2,587,190	2,297,702	(7,698,701)	(7,698,701)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(179,660)	3,050,332	(8,743,888)	(8,743,888)
Changes to Reserves - Encumbrance - (Inc)/Dec	(30)	564	0	0
CHANGE IN NET POSITION	(179,690)	3,050,896	(8,743,888)	(8,743,888)
Net Position - Beginning Balance	12,408,569	12,228,879	8,743,888	8,743,888
Net Position - Ending Balance	12,228,879	15,279,775	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	848,864	1,098,833	1,218,244	1,218,244
Total Charges For Services	848,864	1,098,833	1,218,244	1,218,244
Miscellaneous Revenues				
7710 Insurance Premiums	45,087,468	50,945,778	57,585,896	57,585,896
Total Miscellaneous Revenues	45,087,468	50,945,778	57,585,896	57,585,896
TOTAL OPERATING REVENUES	45,936,332	52,044,611	58,804,140	58,804,140
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	30,386	15,883	0	0
0101 Regular Salaries	1,500,150	1,850,366	1,968,292	1,968,292
0103 Overtime	5,670	4,223	7,500	7,500
0104 Annual Leave Payoffs	27,296	31,971	75,000	75,000
0105 Vacation Payoffs	2,691	2,083	0	0
0111 Other Pay	1,737	2,812	1,680	1,680
0112 Other Salaries	5,400	7,000	7,000	7,000
0200 Retirement	436,880	501,619	540,233	540,233
0205 1.62% Retirement ER Contribution 401(A) Plan	2,891	5,143	14,330	14,330
0206 Retiree Medical	53,370	74,326	78,773	78,773
0208 Pension Prepayment Discount	(21,195)	(20,385)	(22,278)	(22,278)
0305 Salary Continuance Insurance	2,025	2,776	3,028	3,028
0306 Health Insurance	178,350	206,855	217,308	217,308
0308 Dental Insurance	5,117	7,309	7,476	7,476
0309 Life Insurance	466	669	756	756
0310 Accidental Death and Dismemberment Insurance	97	135	168	168
0319 Other Insurance	7,839	8,661	8,736	8,736
0352 Workers Compensation - General	10,766	15,218	16,723	16,723
0401 Medicare	21,768	27,085	28,643	28,643

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	17,208	26,250	24,528	24,528
Total Salaries & Benefits	2,288,912	2,769,999	2,977,896	2,977,896
Services & Supplies				
0740 Enterprise Telephone Service Charges	2,848	5,417	33,600	33,600
0742 Cell Phones, Pagers, Blackberry Devices	5,183	5,594	7,000	7,000
1100 Insurance	268,473	315,735	295,000	295,000
1300 Maintenance Equipment - Non-IT Maintenance	12	77	500	500
1340 Software Maintenance & Support	0	84,999	36,200	36,200
1341 Hardware Maintenance & Support	486	486	1,000	1,000
1400 Maintenance - Buildings and Improvements	0	232	500	500
1402 Minor Alterations and Improvements	194	1,495	500	500
1600 Memberships	3,051	2,706	5,000	5,000
1800 Office Expense	9,418	10,625	12,000	12,000
1801 Duplicating Services (Publishing Services)	511	4,683	8,000	8,000
1803 Postage	0	2,000	2,000	2,000
1809 Minor Office Equipment to be Controlled	3,526	23,339	30,000	30,000
1900 Professional and Specialized Services	4,571,491	4,783,452	5,638,943	5,638,943
1908 Temporary Help	23,825	6,500	10,000	10,000
1911 CWCAP Charges	207,026	209,296	231,000	231,000
1912 Investment Administrative Fees	41,361	37,116	90,000	90,000
1920 Non-Claimable Administrative Expense	0	0	3,500	3,500
1940 Enterprise IT Services	2,369	31,465	60,000	60,000
2000 Publications and Legal Notices	425	0	0	0
2100 Rents and Leases - Equipment	0	0	3,200	3,200
2140 Software Leases & Licenses	4,459	245	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	191,244	195,722	195,722	195,722
2300 Small Tools and Instruments	1,442	1,321	18,700	18,700
2400 Special Departmental Expense	6,838	1,749	10,000	10,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	10,521	11,444	12,000	12,000
2601 Private Auto Mileage	2,383	4,723	3,500	3,500
2602 Garage Expense	7,052	8,265	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	10,420	12,868	18,000	18,000
2890 Intra-Agency Services & Supplies Billing Offsets	(18,706)	(32,142)	(36,723)	(36,723)
Total Services & Supplies	5,355,852	5,729,412	6,704,142	6,704,142
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	500,000	500,000
3520 Insurance Claims - Note 1	39,831,778	47,176,771	50,196,727	50,196,727
Total Other Charges	39,831,778	47,176,771	50,696,727	50,696,727
TOTAL OPERATING EXPENSES	47,476,542	55,676,182	60,378,765	60,378,765
OPERATING INCOME (LOSS)	(1,540,210)	(3,631,571)	(1,574,625)	(1,574,625)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	424,035	569,375	500,000	500,000
Total Revenue from Use of Money and Property	424,035	569,375	500,000	500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	496,190	2,966,942	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	253	1,943	0	0
Total Miscellaneous Revenues	496,443	2,968,885	250,000	250,000
TOTAL NON-OPERATING REVENUES	920,478	3,538,260	750,000	750,000
NON-OPERATING INCOME (LOSS)	920,478	3,538,260	750,000	750,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(619,732)	(93,311)	(824,625)	(824,625)
7810 Transfers In - from Fund 100	594,190	397,654	700,000	700,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
4802 Transfers Out - to Funds 2AA-299	(9,952)	(12,226)	(12,676)	(12,676)
Changes to Reserves - Encumbrance - (Inc)/Dec.	3,594	(165,080)	0	0
CHANGE IN NET POSITION	(31,900)	127,037	(137,301)	(137,301)
Net Position - Beginning Balance	121,364	89,464	137,301	137,301
Net Position - Ending Balance	89,464	216,501	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: 294 Property and Casualty Risk
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	101,247	105,299	100,000	100,000
Total Charges For Services	101,247	105,299	100,000	100,000
Miscellaneous Revenues				
7710 Insurance Premiums	32,215,400	31,348,130	31,492,896	31,492,896
Total Miscellaneous Revenues	32,215,400	31,348,130	31,492,896	31,492,896
TOTAL OPERATING REVENUES	32,316,647	31,453,429	31,592,896	31,592,896
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(2,250)	6,046	0	0
0101 Regular Salaries	945,229	971,239	1,013,951	1,013,951
0103 Overtime	7,578	4,778	7,500	7,500
0104 Annual Leave Payoffs	32,187	31,469	75,000	75,000
0111 Other Pay	838	835	840	840
0112 Other Salaries	3,000	3,000	3,000	3,000
0200 Retirement	275,880	265,449	281,660	281,660
0205 1.62% Retirement ER Contribution 401(A) Plan	2,133	2,280	4,598	4,598
0206 Retiree Medical	33,388	38,943	40,549	40,549
0208 Pension Prepayment Discount	(15,103)	(14,197)	(11,460)	(11,460)
0305 Salary Continuance Insurance	2,156	2,078	2,168	2,168
0306 Health Insurance	120,919	119,689	129,024	129,024
0308 Dental Insurance	7,485	7,003	6,408	6,408
0309 Life Insurance	682	644	648	648
0310 Accidental Death and Dismemberment Insurance	144	130	144	144
0319 Other Insurance	3,773	3,758	3,744	3,744
0352 Workers Compensation - General	3,058	3,236	4,169	4,169
0401 Medicare	11,903	11,950	12,211	12,211
0403 Optional Benefit Program	24,500	21,000	21,024	21,024
Total Salaries & Benefits	1,457,500	1,479,330	1,595,178	1,595,178

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0740 Enterprise Telephone Service Charges	24,801	18,636	25,000	25,000
0742 Cell Phones, Pagers, Blackberry Devices	1,230	1,220	2,500	2,500
1100 Insurance	8,023,583	6,001,401	11,218,475	11,218,475
1300 Maintenance Equipment - Non-IT Maintenance	61	29	1,000	1,000
1340 Software Maintenance & Support	41,305	44,424	90,000	90,000
1341 Hardware Maintenance & Support	486	594	1,000	1,000
1400 Maintenance - Buildings and Improvements	12,382	0	2,500	2,500
1402 Minor Alterations and Improvements	42	0	10,000	10,000
1600 Memberships	1,045	628	2,000	2,000
1800 Office Expense	14,881	14,762	12,000	12,000
1801 Duplicating Services (Publishing Services)	274	341	5,000	5,000
1803 Postage	6	2,000	2,000	2,000
1809 Minor Office Equipment to be Controlled	4,016	18,430	20,000	20,000
1900 Professional and Specialized Services	389,832	266,081	679,665	679,665
1911 CWCAP Charges	212,857	199,907	321,000	321,000
1912 Investment Administrative Fees	23,473	26,059	30,000	30,000
1920 Non-Claimable Administrative Expense	0	0	3,000	3,000
1940 Enterprise IT Services	105,670	106,298	160,000	160,000
2100 Rents and Leases - Equipment	7,281	7,468	12,000	12,000
2140 Software Leases & Licenses	61,518	59,021	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	122,271	125,134	125,134	125,134
2400 Special Departmental Expense	110	192	10,000	10,000
2600 Transportation and Travel - General	81	148	1,000	1,000
2601 Private Auto Mileage	243	153	1,000	1,000
2602 Garage Expense	1,177	1,271	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	11,336	3,478	8,000	8,000
2890 Intra-Agency Services & Supplies Billing Offsets	(7,396)	(6,686)	(6,686)	(6,686)
Total Services & Supplies	9,052,565	6,890,989	12,823,088	12,823,088

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(4,338)	(3,848)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(4,338)	(3,848)	(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	23,152,139	22,569,540	21,211,171	21,211,171
Total Other Charges	23,152,139	22,569,540	21,511,171	21,511,171
TOTAL OPERATING EXPENSES	33,657,866	30,936,011	35,926,437	35,926,437
OPERATING INCOME (LOSS)	(1,341,219)	517,418	(4,333,541)	(4,333,541)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	242,715	400,818	250,000	250,000
Total Revenue from Use of Money and Property	242,715	400,818	250,000	250,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,045,479	217,928	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	1,766	(27,544)	0	0
Total Miscellaneous Revenues	1,047,245	190,384	250,000	250,000
TOTAL NON-OPERATING REVENUES	1,289,960	591,202	500,000	500,000
NON-OPERATING INCOME (LOSS)	1,289,960	591,202	500,000	500,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(51,259)	1,108,620	(3,833,541)	(3,833,541)
Changes to Reserves - Encumbrance - (Inc)/Dec.	405,936	(582,325)	0	0
CHANGE IN NET POSITION	354,677	526,295	(3,833,541)	(3,833,541)
Net Position - Beginning Balance	2,954,230	3,308,907	3,833,541	3,833,541
Net Position - Ending Balance	3,308,907	3,835,202	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
<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: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	0	11,294	0	0
Total Taxes	0	11,294	0	0
Charges For Services				
7590 Other Charges for Services	20,284,281	22,750,927	26,238,276	22,618,036
Total Charges For Services	20,284,281	22,750,927	26,238,276	22,618,036
TOTAL OPERATING REVENUES	20,284,281	22,762,221	26,238,276	22,618,036
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	39,414	71,411	0	0
0101 Regular Salaries	4,005,354	4,418,528	4,642,093	4,642,093
0102 Extra Help	79,706	26,322	46,072	46,072
0103 Overtime	186,630	173,344	134,316	134,316
0104 Annual Leave Payoffs	85,745	72,165	61,606	61,606
0105 Vacation Payoffs	0	760	0	0
0110 Performance Incentive Pay	4	0	0	0
0111 Other Pay	31,491	32,680	0	0
0112 Other Salaries	10,500	34,000	34,615	34,615
0200 Retirement	1,214,000	1,251,202	1,318,170	1,318,170
0205 1.62% Retirement ER Contribution 401(A) Plan	253	3,220	22,280	22,280
0206 Retiree Medical	142,813	179,091	185,670	185,670
0208 Pension Prepayment Discount	(66,149)	(64,124)	(52,771)	(52,771)
0305 Salary Continuance Insurance	1,913	2,131	1,880	1,880
0306 Health Insurance	699,910	766,951	829,356	829,356
0308 Dental Insurance	5,669	6,353	4,980	4,980
0309 Life Insurance	518	582	480	480
0310 Accidental Death and Dismemberment Insurance	109	118	120	120
0319 Other Insurance	56,962	63,436	69,660	69,660

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	429,610	484,190	611,815	611,815
0401 Medicare	60,610	65,723	67,042	67,042
0403 Optional Benefit Program	17,500	22,750	16,140	16,140
Total Salaries & Benefits	7,002,562	7,610,833	7,993,524	7,993,524
Services & Supplies				
0600 Clothing and Personal Supplies	21,319	28,975	22,400	22,400
0740 Enterprise Telephone Service Charges	11,989	39,445	14,034	14,034
0741 Telephone Service Charges from Vendors	0	0	409,500	409,500
0742 Cell Phones, Pagers, Blackberry Devices	639	1,453	3,674	3,674
0900 Food	27	0	0	0
1000 Household Expense	96,606	123,255	100,205	100,205
1001 Household Expense - Trash	19,345	19,187	20,431	20,431
1100 Insurance	245,860	83,526	82,037	82,037
1300 Maintenance Equipment - Non-IT Maintenance	4,133,951	3,926,575	3,769,034	3,769,034
1301 Maintenance - Inventory Parts	0	0	15,000	15,000
1302 Parts not Direct Billed to Customers	75,290	85,172	85,000	85,000
1340 Software Maintenance & Support	93,228	85,956	92,383	92,383
1341 Hardware Maintenance & Support	10	0	300	300
1400 Maintenance - Buildings and Improvements	219,830	255,125	312,928	312,928
1402 Minor Alterations and Improvements	18,776	45,191	26,272	26,272
1500 Medical, Dental and Laboratory Supplies	0	676	130	130
1600 Memberships	2,504	2,758	2,639	2,639
1700 Miscellaneous Expense	41,729	2,498	42,500	42,500
1800 Office Expense	14,074	16,571	17,156	17,156
1801 Duplicating Services (Publishing Services)	2,503	7,328	3,040	3,040
1802 Periodicals and Journals	0	693	500	500
1803 Postage	1,548	1,654	650	650
1809 Minor Office Equipment to be Controlled	24,508	1,570	17,770	17,770

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1840 IT Hardware Purchases (Purchases under \$5,000)	7,798	2,270	7,800	7,800
1900 Professional and Specialized Services	1,837,653	1,816,272	1,936,987	1,936,987
1908 Temporary Help	16,355	47,329	20,070	20,070
1911 CWCAP Charges	620,909	600,774	730,692	730,692
1912 Investment Administrative Fees	8,515	8,653	10,721	10,721
1940 Enterprise IT Services	0	0	10,467	10,467
1941 IT Professional Services Contracts	2,533	1,644	1,500	1,500
2100 Rents and Leases - Equipment	5,898	8,216	12,362	12,362
2140 Software Leases & Licenses	14,090	17,796	45,934	45,934
2300 Small Tools and Instruments	53,655	47,919	131,192	131,192
2400 Special Departmental Expense	3,477,677	3,141,733	3,658,097	3,658,097
2600 Transportation and Travel - General	0	9,720	10,845	10,845
2601 Private Auto Mileage	3,709	2,354	2,093	2,093
2602 Garage Expense	364,599	506,418	417,024	417,024
2700 Transportation and Travel - Meetings/Conferences	7,171	3,023	7,922	7,922
2800 Utilities	0	(1,620)	0	0
2801 Utilities - Purchased Electricity	165,952	192,137	197,396	197,396
2802 Utilities - Purchased Gas	18,095	24,807	20,616	20,616
2803 Utilities - Purchased Water	18,994	77,460	27,761	27,761
2890 Intra-Agency Services & Supplies Billing Offsets	(351,373)	(503,858)	(416,343)	(416,343)
Total Services & Supplies	11,295,966	10,730,655	11,870,719	11,870,719
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,105,588	1,105,588
3700 Taxes and Assessments	10,677	10,843	11,400	11,400
Total Other Charges	10,677	10,843	1,116,988	1,116,988
Capital Assets				
Equipment				
4000 Equipment	0	0	11,171,573	11,544,573
Total Equipment	0	0	11,171,573	11,544,573

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Total Capital Assets	0	0	11,171,573	11,544,573
Miscellaneous				
5300 Depreciation	2,959,228	4,029,054	7,000	7,000
Total Miscellaneous	2,959,228	4,029,054	7,000	7,000
TOTAL OPERATING EXPENSES	21,268,433	22,381,385	32,159,804	32,532,804
OPERATING INCOME (LOSS) - Note 1	(984,152)	380,836	(5,921,528)	(9,914,768)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	82,861	122,818	127,215	127,215
Total Revenue from Use of Money and Property	82,861	122,818	127,215	127,215
Miscellaneous Revenues				
7670 Miscellaneous Revenue	277,555	226,861	14,549	14,549
7680 Six-Month Expired (Outlawed) Checks	3,208	32	0	0
Total Miscellaneous Revenues	280,763	226,893	14,549	14,549
TOTAL NON-OPERATING REVENUES	363,624	349,711	141,764	141,764
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(159,335)	(204,307)	0	0
Total Miscellaneous	(159,335)	(204,307)	0	0
TOTAL NON-OPERATING EXPENSES	(159,335)	(204,307)	0	0
NON-OPERATING INCOME (LOSS)	522,959	554,018	141,764	141,764
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(461,193)	934,854	(5,779,764)	(9,773,004)
7805 Capital Contributions	0	453,656	0	0
7810 Transfers In - from Fund 100	5,082,657	3,827,005	1,764,323	2,055,661

FUND TITLE: 296 OC Fleet Services
Internal Service Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
7811 Transfers In - from Funds 101-199	1,301,188	527,115	1,211,801	1,211,801
7812 Transfers In - from Funds 2AA-299	9,952	12,226	12,676	3,632,916
7814 Transfers In - from Funds 400-499	1,269,512	1,698,697	2,096,000	2,096,000
4802 Transfers Out - to Funds 2AA-299	(2,790)	0	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(8,548,400)	2,649,276	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	486,446	247,215	1,839,882	1,839,882
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(2,526,351)	(8,873,243)	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	657,717	2,856,247	(1,030,615)	(948,953)
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec.	(80,297)	(80,297)	(72,336)	(72,336)
CHANGE IN NET POSITION	(3,026,559)	4,037,751	(173,033)	(173,033)
Net Position - Beginning Balance	3,645,397	618,838	173,033	173,033
Net Position - Ending Balance	618,838	4,656,589	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment				
Replacement - Note 3	417,617	8,457,216	9,407,250	9,488,912
Additional & Excess Replacement Cost over Depreciation - Note 4	5,082,657	3,827,005	1,764,323	2,055,661
Total Equipment	5,500,274	12,284,221	11,171,573	11,544,573
4200 Buildings and Improvements				
PA13 CCG-Replace 4160 TMFR & 480 Volt Dist	45,050	266,627	0	0
Total Buildings and Improvements	45,050	266,627	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	5,545,324	12,550,848	11,171,573	11,544,573
Note 1 - Operating Loss is overstated in the 2017-18 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
 Internal Service Fund
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2017-18 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)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	3,638,028	4,336,087	5,306,500	5,306,500
Total Charges For Services	3,638,028	4,336,087	5,306,500	5,306,500
TOTAL OPERATING REVENUES	3,638,028	4,336,087	5,306,500	5,306,500
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(41,444)	(8,391)	0	0
0101 Regular Salaries	671,155	712,547	797,608	797,608
0102 Extra Help	21,886	105,818	145,000	145,000
0103 Overtime	28,902	34,926	50,000	50,000
0104 Annual Leave Payoffs	39,071	11,959	40,000	40,000
0105 Vacation Payoffs	0	1,073	0	0
0111 Other Pay	4,276	4,931	6,000	6,000
0112 Other Salaries	500	5,000	5,500	5,500
0200 Retirement	204,811	202,078	227,850	227,850
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	2,974	2,974
0206 Retiree Medical	23,864	28,873	31,906	31,906
0208 Pension Prepayment Discount	(13,079)	(10,523)	(9,078)	(9,078)
0305 Salary Continuance Insurance	428	784	816	816
0306 Health Insurance	100,172	121,234	135,240	135,240
0308 Dental Insurance	903	2,356	2,136	2,136
0309 Life Insurance	81	221	216	216
0310 Accidental Death and Dismemberment Insurance	17	45	48	48
0319 Other Insurance	11,565	12,496	14,652	14,652
0352 Workers Compensation - General	49,342	42,420	40,379	40,379
0401 Medicare	10,861	12,502	13,739	13,739
0403 Optional Benefit Program	3,500	8,750	7,008	7,008
Total Salaries & Benefits	1,116,811	1,289,099	1,511,994	1,511,994

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	0	2,510	5,000	5,000
0740 Enterprise Telephone Service Charges	11,060	11,319	15,000	15,000
0742 Cell Phones, Pagers, Blackberry Devices	0	570	2,500	2,500
0900 Food	0	0	500	500
1000 Household Expense	15,152	18,560	20,000	20,000
1001 Household Expense - Trash	8,571	6,341	15,000	15,000
1100 Insurance	12,174	9,914	9,412	9,412
1300 Maintenance Equipment - Non-IT Maintenance	72,729	49,024	100,000	100,000
1340 Software Maintenance & Support	19,614	12,884	30,000	30,000
1400 Maintenance - Buildings and Improvements	79,494	91,609	100,000	100,000
1402 Minor Alterations and Improvements	41,247	5,736	200,000	200,000
1800 Office Expense	497,727	200,591	700,000	700,000
1803 Postage	8,074	0	5,000	5,000
1806 Printing Costs - Outside Vendors	203,678	326,840	800,000	800,000
1809 Minor Office Equipment to be Controlled	11,002	325,554	15,000	15,000
1840 IT Hardware Purchases (Purchases under \$5,000)	253	9,238	25,000	25,000
1900 Professional and Specialized Services	303,167	109,909	310,000	310,000
1908 Temporary Help	71,234	110	100,000	100,000
1911 CWCAP Charges	93,627	150,976	100,000	100,000
1912 Investment Administrative Fees	1,243	1,801	2,000	2,000
1920 Non-Claimable Administrative Expense	1,029	1,329	1,882	1,882
1940 Enterprise IT Services	390,380	210,696	415,000	415,000
2100 Rents and Leases - Equipment	330,915	458,641	570,000	570,000
2140 Software Leases & Licenses	20,176	14,700	30,000	30,000
2141 IT Hardware Leases	2,896	0	3,000	3,000
2300 Small Tools and Instruments	0	0	700	700
2400 Special Departmental Expense	81	33	230,055	230,055
2412 Facilities and Warehouse Supplies	0	6,312	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	1,944	1,920	5,000	5,000
2602 Garage Expense	24,382	28,412	25,000	25,000
2700 Transportation and Travel - Meetings/Conferences	0	0	5,000	5,000
2801 Utilities - Purchased Electricity	85,786	65,958	87,759	87,759
2802 Utilities - Purchased Gas	3,007	2,526	3,076	3,076
2803 Utilities - Purchased Water	2,563	2,586	2,622	2,622
Total Services & Supplies	2,313,205	2,126,599	3,933,506	3,933,506
Other Charges				
3700 Taxes and Assessments	5,555	0	6,000	6,000
Total Other Charges	5,555	0	6,000	6,000
Miscellaneous				
5300 Depreciation	59,942	96,102	100,000	100,000
Total Miscellaneous	59,942	96,102	100,000	100,000
TOTAL OPERATING EXPENSES	3,495,513	3,511,800	5,551,500	5,551,500
OPERATING INCOME (LOSS)	142,515	824,287	(245,000)	(245,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	12,131	27,603	10,000	10,000
Total Revenue from Use of Money and Property	12,131	27,603	10,000	10,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	172,770	123,036	200,000	200,000
7670 Miscellaneous Revenue	33,523	22,922	35,000	35,000
Total Miscellaneous Revenues	206,293	145,958	235,000	235,000
TOTAL NON-OPERATING REVENUES	218,424	173,561	245,000	245,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,200,807	1,200,807
Total Special Items	0	0	1,200,807	1,200,807
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	0	(41,552)	0	0
Total Miscellaneous	0	(41,552)	0	0
TOTAL NON-OPERATING EXPENSES	0	(41,552)	1,200,807	1,200,807
NON-OPERATING INCOME (LOSS)	218,424	215,113	(955,807)	(955,807)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	360,939	1,039,400	(1,200,807)	(1,200,807)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(3,269)	135,326	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(915,978)	0	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	59,942	42,865	0	0
CHANGE IN NET POSITION	(498,366)	1,217,591	(1,200,807)	(1,200,807)
Net Position - Beginning Balance	1,128,695	630,329	1,200,807	1,200,807
Net Position - Ending Balance	630,329	1,847,920	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	11,686	0	0
Total Equipment	0	11,686	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	0	11,686	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	691,704	0	0	0
Total Charges For Services	691,704	0	0	0
Miscellaneous Revenues				
7710 Insurance Premiums	3,182,958	3,481,071	3,206,493	3,206,493
Total Miscellaneous Revenues	3,182,958	3,481,071	3,206,493	3,206,493
TOTAL OPERATING REVENUES	3,874,662	3,481,071	3,206,493	3,206,493
OPERATING EXPENSES				
Services & Supplies				
1801 Duplicating Services (Publishing Services)	1,663	0	0	0
1803 Postage	5,000	40,000	0	0
1900 Professional and Specialized Services	1,526,426	1,156,670	161,187	161,187
1911 CWCAP Charges	116,163	92,363	116,163	116,163
1912 Investment Administrative Fees	3,326	2,937	2,500	2,500
2400 Special Departmental Expense	1,051,888	1,102,914	1,262,000	1,262,000
Total Services & Supplies	2,704,466	2,394,884	1,541,850	1,541,850
Other Charges				
3510 Other Charges - Operating	362,881	455,247	453,456	453,456
3520 Insurance Claims	2,275,471	2,541,192	2,545,381	2,545,381
3530 Insurance Premiums	343,959	281,726	291,700	291,700
Total Other Charges	2,982,311	3,278,165	3,290,537	3,290,537
TOTAL OPERATING EXPENSES	5,686,777	5,673,049	4,832,387	4,832,387
OPERATING INCOME (LOSS)	(1,812,115)	(2,191,978)	(1,625,894)	(1,625,894)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	33,077	43,660	31,490	31,490
Total Revenue from Use of Money and Property	33,077	43,660	31,490	31,490

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	954,537	1,015,551	437,529	437,529
Total Miscellaneous Revenues	954,537	1,015,551	437,529	437,529
TOTAL NON-OPERATING REVENUES	987,614	1,059,211	469,019	469,019
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,839,911	3,839,911
Total Special Items	0	0	3,839,911	3,839,911
TOTAL NON-OPERATING EXPENSES	0	0	3,839,911	3,839,911
NON-OPERATING INCOME (LOSS)	987,614	1,059,211	(3,370,892)	(3,370,892)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(824,501)	(1,132,767)	(4,996,786)	(4,996,786)
7810 Transfers In - from Fund 100	1,051,619	1,852,914	1,262,000	1,262,000
4802 Transfers Out - to Funds 2AA-299	0	0	(1,400,000)	(1,400,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(10,000)	10,000	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	0	125,000	0	0
CHANGE IN NET POSITION	217,118	855,147	(5,134,786)	(5,134,786)
Net Position - Beginning Balance	4,495,467	4,712,585	5,134,786	5,134,786
Net Position - Ending Balance	4,712,585	5,567,732	0	0

FUND TITLE: 29W Wellness Program
 Internal Service Fund
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	0	0	40,000	40,000
1900 Professional and Specialized Services	0	0	1,123,672	1,123,672
1911 CWCAP Charges	0	0	30,000	30,000
1912 Investment Administrative Fees	0	0	930	930
2400 Special Departmental Expense	0	0	600,000	600,000
Total Services & Supplies	0	0	1,794,602	1,794,602
TOTAL OPERATING EXPENSES	0	0	1,794,602	1,794,602
OPERATING INCOME (LOSS)	0	0	(1,794,602)	(1,794,602)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	0	0	11,770	11,770
Total Revenue from Use of Money and Property	0	0	11,770	11,770
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	0	550,000	550,000
Total Miscellaneous Revenues	0	0	550,000	550,000
TOTAL NON-OPERATING REVENUES	0	0	561,770	561,770
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,435,568	1,435,568
Total Special Items	0	0	1,435,568	1,435,568
TOTAL NON-OPERATING EXPENSES	0	0	1,435,568	1,435,568
NON-OPERATING INCOME (LOSS)	0	0	(873,798)	(873,798)

FUND TITLE: 29W Wellness Program
 Internal Service Fund
 SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	0	0	(2,668,400)	(2,668,400)
7810 Transfers In - from Fund 100	0	0	1,268,400	1,268,400
7812 Transfers In - from Funds 2AA-299	0	0	1,400,000	1,400,000
CHANGE IN NET POSITION	0	0	0	0
Net Position - Beginning Balance	0	0	0	0
Net Position - Ending Balance	0	0	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	756,202	835,052	797,000	797,000
Total Miscellaneous Revenues	756,202	835,052	797,000	797,000
TOTAL OPERATING REVENUES	756,202	835,052	797,000	797,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	785,271	798,123	797,000	797,000
Total Other Charges	785,271	798,123	797,000	797,000
TOTAL OPERATING EXPENSES	785,271	798,123	797,000	797,000
OPERATING INCOME (LOSS)	(29,069)	36,929	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	164,778	164,778
Total Special Items	0	0	164,778	164,778
TOTAL NON-OPERATING EXPENSES	0	0	164,778	164,778
NON-OPERATING INCOME (LOSS)	0	0	(164,778)	(164,778)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(29,069)	36,929	(164,778)	(164,778)
CHANGE IN NET POSITION	(29,069)	36,929	(164,778)	(164,778)
Net Position - Beginning Balance	151,159	122,090	164,778	164,778
Net Position - Ending Balance	122,090	159,019	0	0