

FUND TITLE: 289 OCIT Countywide Services
Internal Service Fund
SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	1,888,255	1,581,024	1,649,403	1,649,403
Total Revenue from Use of Money and Property	1,888,255	1,581,024	1,649,403	1,649,403
Charges For Services				
7330 Communication Services	1,800	0	0	0
7560 Educational Services	0	736	0	0
7590 Other Charges for Services	67,751,168	69,238,206	79,442,216	79,442,216
Total Charges For Services	67,752,968	69,238,942	79,442,216	79,442,216
TOTAL OPERATING REVENUES	69,641,223	70,819,966	81,091,619	81,091,619
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	63,716	168,034	0	0
0101 Regular Salaries	5,299,093	5,853,433	6,075,521	6,075,521
0102 Extra Help	293,691	433,201	15,000	15,000
0103 Overtime	8,721	40,979	38,800	38,800
0104 Annual Leave Payoffs	120,899	35,604	37,504	37,504
0105 Vacation Payoffs	14,696	117,886	7,500	7,500
0110 Performance Incentive Pay	4	0	0	0
0111 Other Pay	195	0	195	195
0112 Other Salaries	11,500	14,500	13,500	13,500
0200 Retirement	1,451,132	1,639,572	1,654,394	1,654,394
0205 1.62% Retirement ER Contribution 401(A) Plan	8,616	10,392	25,125	25,125
0206 Retiree Medical	212,457	234,685	236,934	236,934
0208 Pension Prepayment Discount	(77,686)	(68,796)	(69,134)	(69,134)
0305 Salary Continuance Insurance	12,371	12,847	13,654	13,654
0306 Health Insurance	519,680	596,690	685,452	685,452
0308 Dental Insurance	33,138	31,057	29,280	29,280
0309 Life Insurance	3,048	3,063	3,492	3,492

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OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0310 Accidental Death and Dismemberment Insurance	615	619	780	780
0319 Other Insurance	15,699	17,988	16,920	16,920
0352 Workers Compensation - General	17,124	16,954	20,750	20,750
0401 Medicare	81,014	92,247	87,467	87,467
0402 Executive Car Allowance	0	0	9,180	9,180
0403 Optional Benefit Program	107,625	107,625	108,648	108,648
Total Salaries & Benefits	8,197,348	9,358,580	9,010,962	9,010,962
Services & Supplies				
0600 Clothing and Personal Supplies	0	76	0	0
0740 Enterprise Telephone Service Charges	657,760	625,278	660,000	660,000
0741 Telephone Service Charges from Vendors	3,630,681	3,135,623	4,231,563	4,231,563
0742 Cell Phones, Pagers, Blackberry Devices	24,186	28,047	45,523	45,523
0900 Food	352	1,445	1,000	1,000
1000 Household Expense	85,144	72,807	174,043	174,043
1001 Household Expense - Trash	7,070	6,557	7,982	7,982
1100 Insurance	140,784	107,602	118,889	118,889
1300 Maintenance Equipment - Non-IT Maintenance	122,662	1,980	40,710	40,710
1340 Software Maintenance & Support	1,559,050	1,413,720	462,316	462,316
1341 Hardware Maintenance & Support	79,609	57,481	119,700	119,700
1400 Maintenance - Buildings and Improvements	378,764	266,417	275,000	275,000
1402 Minor Alterations and Improvements	270,625	141,899	594,570	594,570
1500 Medical, Dental & Lab Supplies	2,886	0	0	0
1600 Memberships	5,838	6,437	4,000	4,000
1800 Office Expense	67,491	61,366	205,200	205,200
1801 Duplicating Services (Publishing Services)	3,027	978	2,039	2,039
1802 Periodicals and Journals	534	64	0	0
1803 Postage	285	292	260	260
1806 Printing Costs - Outside Vendors	0	0	2,500	2,500

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OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1809 Minor Office Equipment to be Controlled	128,005	353	24,500	24,500
1840 IT Hardware Purchases (Purchases under \$5,000)	177,016	263,656	588,011	588,011
1900 Professional and Specialized Services	1,930,723	2,864,580	3,713,370	3,713,370
1908 Temporary Help	335,690	124,100	37,500	37,500
1911 CWCAP Charges	1,073,908	767,712	563,636	563,636
1912 Investment Administrative Fees	20,608	17,286	20,750	20,750
1940 Enterprise IT Services	8,789,184	8,402,054	13,220,547	13,220,547
1941 IT Professional Services Contracts	41,709,438	42,135,335	52,791,610	52,791,610
2100 Rents and Leases - Equipment	2,232	360	500	500
2140 Software Leases & Licenses	655,818	1,193,360	2,670,586	2,670,586
2141 IT Hardware Leases	12,723	13,826	12,500	12,500
2200 Rents and Leases - Buildings and Improvements	72,612	93,958	26,000	26,000
2300 Small Tools and Instruments	572	150	5,250	5,250
2400 Special Departmental Expense	43,576	60,399	102,355	102,355
2600 Transportation and Travel - General	8,558	1,870	31,402	31,402
2601 Private Auto Mileage	2,300	2,768	7,750	7,750
2602 Garage Expense	18,004	8,850	16,320	16,320
2700 Transportation and Travel - Meetings/Conferences	30,885	47,624	7,000	7,000
2740 IT Training & Travel	9,005	733	203,700	203,700
2800 Utilities	5,904	11,458	4,403	4,403
2801 Utilities - Purchased Electricity	1,034,918	1,060,588	1,235,330	1,235,330
2802 Utilities - Purchased Gas	0	0	4,000	4,000
2803 Utilities - Purchased Water	30,601	39,564	35,000	35,000
2890 Intra-Agency Services & Supplies Billing Offsets	(9,462,755)	(9,044,386)	(13,313,677)	(13,313,677)
Total Services & Supplies	53,666,273	53,994,267	68,953,638	68,953,638
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	5,261,630	5,261,630
Total Equipment	0	0	5,261,630	5,261,630

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OPERATING EXPENSES, Continued				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	6,848,851	6,848,851
Total Buildings & Improvements	0	0	6,848,851	6,848,851
Intangible Assets-Amortizable				
4251 Commercially Aquired Multi-Year Software Amortizable	0	0	6,000,000	6,000,000
4252 Internally Generated Computer Software	0	0	1,040,000	1,040,000
Total Intangible Assets-Amortizable	0	0	7,040,000	7,040,000
Total Capital Assets	0	0	19,150,481	19,150,481
Miscellaneous				
5300 Depreciation	3,960,496	5,012,266	4,278,286	4,278,286
Total Miscellaneous	3,960,496	5,012,266	4,278,286	4,278,286
TOTAL OPERATING EXPENSES	65,824,117	68,365,113	101,393,367	101,393,367
OPERATING INCOME (LOSS) - Note 1	3,817,106	2,454,853	(20,301,748)	(20,301,748)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	300,828	365,808	187,713	187,713
Total Revenue from Use of Money and Property	300,828	365,808	187,713	187,713
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	6,398	6,559	0	0
7670 Miscellaneous Revenue	165,548	86,329	0	0
7680 Six-Month Expired (Outlawed) Checks	0	64	0	0
Total Miscellaneous Revenues	171,946	92,952	0	0
TOTAL NON-OPERATING REVENUES	472,774	458,760	187,713	187,713
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(1,984)	(24)	0	0
Total Miscellaneous	(1,984)	(24)	0	0

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OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING EXPENSES	(1,984)	(24)	0	0
NON-OPERATING INCOME (LOSS)	474,758	458,784	187,713	187,713
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	4,291,864	2,913,637	(20,114,035)	(20,114,035)
4800 Transfers Out - to Fund 100	(3,795,200)	0	(2,442,403)	(2,442,403)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,238,481)	54,096	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	1,925,810	7,591,203	3,807,355	3,807,355
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(3,649,714)	719,708	4,278,286	4,278,286
CHANGE IN NET POSITION	(2,465,721)	11,278,644	(14,470,797)	(14,470,797)
Net Position - Beginning Balance	9,519,495	7,053,774	14,470,797	14,470,797
Net Position - Ending Balance	7,053,774	18,332,418	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	7,500	0	0	0
4040 IT Equipment (Purchases over \$5,000)	36,499	11,827	5,261,630	5,261,630
Total Equipment	43,999	11,827	5,261,630	5,261,630
4200 Buildings and Improvements				
3330 Data Center Operations	(24,050)	0	0	0
P640 KVA Back-Up Generator Project	94,773	58,495	50,530	50,530
P641 Cooling Plant Refresh Project	431,726	675,602	3,750,000	3,750,000
P648 MeeFog - Humidification System	0	0	434,545	434,545
P650 Redundant Bus and ATS Installation and Upgrade	0	211,038	2,438,776	2,438,776
P651 Roof Replacement	0	0	100,000	100,000
P652 BRC Build Up on the Data Center Mezzanine	0	0	75,000	75,000
Total Buildings and Improvements	502,449	945,135	6,848,851	6,848,851

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OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
II03 OCIT - Voice Core Solution	0	0	6,000,000	6,000,000
Total 4251 Commercially Acquired Multi-Year Software	0	0	6,000,000	6,000,000
4252 Internally Generated Computer Software				
II04 OCIT - County Enterprise Network Re-design	0	0	265,000	265,000
II06 OCIT - User Provisioning	0	0	300,000	300,000
II07 OCIT - Enterprise Phone Directory	0	0	250,000	250,000
II09 OCIT - Project Portfolio Management Tool	0	0	225,000	225,000
Total 4252 Internally Generated Computer Software	0	0	1,040,000	1,040,000
Total Intangible Assets-Amortizable	0	0	7,040,000	7,040,000
TOTAL CAPITAL ASSET ACQUISITIONS	546,448	956,962	19,150,481	19,150,481
<p>Note 1 - Operating Loss is overstated in the 2018-19 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 2018-19 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 Insured Health Plans
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	173,892,567	173,643,996	184,336,000	184,336,000
Total Miscellaneous Revenues	173,892,567	173,643,996	184,336,000	184,336,000
TOTAL OPERATING REVENUES	173,892,567	173,643,996	184,336,000	184,336,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	169,106,386	174,115,122	184,336,000	184,336,000
Total Other Charges	169,106,386	174,115,122	184,336,000	184,336,000
TOTAL OPERATING EXPENSES	169,106,386	174,115,122	184,336,000	184,336,000
OPERATING INCOME (LOSS)	4,786,181	(471,126)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	144,497	251,492	0	0
Total Miscellaneous Revenues	144,497	251,492	0	0
TOTAL NON-OPERATING REVENUES	144,497	251,492	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	6,384,073	6,384,073
Total Special Items	0	0	6,384,073	6,384,073
TOTAL NON-OPERATING EXPENSES	0	0	6,384,073	6,384,073
NON-OPERATING INCOME (LOSS)	144,497	251,492	(6,384,073)	(6,384,073)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	4,930,678	(219,634)	(6,384,073)	(6,384,073)

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION				
Net Position - Beginning Balance	4,930,678	(219,634)	(6,384,073)	(6,384,073)
Net Position - Ending Balance	2,802,342	7,733,020	6,384,073	6,384,073
	7,733,020	7,513,386	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	39,412	57,732	41,687	41,687
1911 CWCAP Charges	3,973	3,272	28,754	28,754
1912 Investment Administrative Fees	5,644	5,146	3,436	3,436
Total Services & Supplies	49,029	66,150	73,877	73,877
Other Charges				
3520 Insurance Claims	1,087,739	847,894	1,689,848	1,689,848
Total Other Charges	1,087,739	847,894	1,689,848	1,689,848
TOTAL OPERATING EXPENSES	1,136,768	914,044	1,763,725	1,763,725
OPERATING INCOME (LOSS)	(1,136,768)	(914,044)	(1,763,725)	(1,763,725)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	82,920	108,916	76,737	76,737
Total Revenue from Use of Money and Property	82,920	108,916	76,737	76,737
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,766	8,783	0	0
Total Miscellaneous Revenues	5,766	8,783	0	0
TOTAL NON-OPERATING REVENUES	88,686	117,699	76,737	76,737
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,333,682	5,333,682
Total Special Items	0	0	5,333,682	5,333,682
TOTAL NON-OPERATING EXPENSES	0	0	5,333,682	5,333,682
NON-OPERATING INCOME (LOSS)	88,686	117,699	(5,256,945)	(5,256,945)

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,048,082)	(796,345)	(7,020,670)	(7,020,670)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(3,526)	3,526	0	0
CHANGE IN NET POSITION	(1,051,608)	(792,819)	(7,020,670)	(7,020,670)
Net Position - Beginning Balance	9,194,117	8,142,509	7,020,670	7,020,670
Net Position - Ending Balance	8,142,509	7,349,690	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	63,211,408	62,357,383	64,599,186	64,599,186
Total Miscellaneous Revenues	63,211,408	62,357,383	64,599,186	64,599,186
TOTAL OPERATING REVENUES	63,211,408	62,357,383	64,599,186	64,599,186
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,322,808	3,256,084	3,115,205	3,115,205
1911 CWCAP Charges	119,023	91,110	162,874	162,874
1912 Investment Administrative Fees	16,291	17,807	10,987	10,987
2400 Special Departmental Expense	833,455	855,964	824,224	824,224
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,291,577	4,220,965	4,155,549	4,155,549
Other Charges				
3520 Insurance Claims	58,167,201	61,007,142	62,559,655	62,559,655
Total Other Charges	58,167,201	61,007,142	62,559,655	62,559,655
TOTAL OPERATING EXPENSES	62,458,778	65,228,107	66,715,204	66,715,204
OPERATING INCOME (LOSS)	752,630	(2,870,724)	(2,116,018)	(2,116,018)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	240,686	379,221	245,367	245,367
Total Revenue from Use of Money and Property	240,686	379,221	245,367	245,367
Intergovernmental Revenues				
7040 Federal - Health Administration	1,147,306	1,038,959	1,051,600	1,051,600
Total Intergovernmental Revenues	1,147,306	1,038,959	1,051,600	1,051,600

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	909,710	3,924,344	845,000	845,000
Total Miscellaneous Revenues	909,710	3,924,344	845,000	845,000
TOTAL NON-OPERATING REVENUES	2,297,702	5,342,524	2,141,967	2,141,967
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	16,572,549	16,572,549
Total Special Items	0	0	16,572,549	16,572,549
TOTAL NON-OPERATING EXPENSES	0	0	16,572,549	16,572,549
NON-OPERATING INCOME (LOSS)	2,297,702	5,342,524	(14,430,582)	(14,430,582)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,050,332	2,471,800	(16,546,600)	(16,546,600)
Changes to Reserves - Encumbrance - (Inc)/Dec	564	0	0	0
CHANGE IN NET POSITION	3,050,896	2,471,800	(16,546,600)	(16,546,600)
Net Position - Beginning Balance	12,228,879	15,279,775	16,546,600	16,546,600
Net Position - Ending Balance	15,279,775	17,751,575	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	1,098,833	989,851	920,000	920,000
Total Charges For Services	1,098,833	989,851	920,000	920,000
Miscellaneous Revenues				
7710 Insurance Premiums	50,945,778	57,567,729	59,100,405	59,100,405
Total Miscellaneous Revenues	50,945,778	57,567,729	59,100,405	59,100,405
TOTAL OPERATING REVENUES	52,044,611	58,557,580	60,020,405	60,020,405
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	15,883	(27,140)	0	0
0101 Regular Salaries	1,850,366	1,870,458	1,983,576	1,983,576
0103 Overtime	4,223	16,338	15,000	15,000
0104 Annual Leave Payoffs	31,971	19,407	125,000	125,000
0105 Vacation Payoffs	2,083	42,407	0	0
0111 Other Pay	2,812	3,973	1,680	1,680
0112 Other Salaries	7,000	6,500	0	0
0200 Retirement	501,619	518,429	529,534	529,534
0204 County Paid Executive Deferred Compensation Plan	0	27	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	5,143	6,737	16,340	16,340
0206 Retiree Medical	74,326	75,422	77,342	77,342
0208 Pension Prepayment Discount	(20,385)	(22,278)	(22,841)	(22,841)
0305 Salary Continuance Insurance	2,776	2,920	3,054	3,054
0306 Health Insurance	206,855	196,758	206,196	206,196
0308 Dental Insurance	7,309	7,159	7,056	7,056
0309 Life Insurance	669	713	840	840
0310 Accidental Death and Dismemberment Insurance	135	144	168	168
0319 Other Insurance	8,661	8,306	8,736	8,736
0352 Workers Compensation - General	15,218	16,724	22,245	22,245

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0401 Medicare	27,085	28,013	28,760	28,760
0403 Optional Benefit Program	26,250	24,500	24,528	24,528
Total Salaries & Benefits	2,769,999	2,795,517	3,027,214	3,027,214
Services & Supplies				
0740 Enterprise Telephone Service Charges	5,417	10,053	25,000	25,000
0742 Cell Phones, Pagers, Blackberry Devices	5,594	6,974	8,000	8,000
0900 Food	0	205	0	0
1100 Insurance	315,735	284,488	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	77	470	500	500
1340 Software Maintenance & Support	84,999	88,122	30,000	30,000
1341 Hardware Maintenance & Support	486	47	1,000	1,000
1400 Maintenance - Buildings and Improvements	232	31	500	500
1402 Minor Alterations and Improvements	1,495	1,172	500	500
1600 Memberships	2,706	2,647	5,000	5,000
1800 Office Expense	10,625	13,213	12,000	12,000
1801 Duplicating Services (Publishing Services)	4,683	556	8,000	8,000
1802 Periodicals and Journals	0	869	0	0
1803 Postage	2,000	38	2,000	2,000
1809 Minor Office Equipment to be Controlled	23,339	4,721	25,000	25,000
1900 Professional and Specialized Services	4,783,452	5,105,726	6,041,526	6,041,526
1908 Temporary Help	6,500	6,873	10,000	10,000
1911 CWCAP Charges	209,296	147,199	231,000	231,000
1912 Investment Administrative Fees	37,116	42,665	90,000	90,000
1920 Non-Claimable Administrative Expense	0	0	2,500	2,500
1940 Enterprise IT Services	31,465	66,376	60,000	60,000
2100 Rents and Leases - Equipment	0	55	5,000	5,000
2140 Software Leases & Licenses	245	9,051	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	195,722	155,233	144,718	144,718

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2300 Small Tools and Instruments	1,321	900	10,000	10,000
2400 Special Departmental Expense	1,749	4,748	7,000	7,000
2600 Transportation and Travel - General	11,444	8,208	12,000	12,000
2601 Private Auto Mileage	4,723	3,553	5,000	5,000
2602 Garage Expense	8,265	9,898	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	12,868	13,979	18,000	18,000
2890 Intra-Agency Services & Supplies Billing Offsets	(32,142)	(34,151)	(42,245)	(42,245)
Total Services & Supplies	5,729,412	5,953,919	7,026,999	7,026,999
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	525,000	525,000
3520 Insurance Claims - Note 1	47,176,771	51,080,727	51,200,901	51,200,901
Total Other Charges	47,176,771	51,080,727	51,725,901	51,725,901
Miscellaneous				
5300 Depreciation	0	15,672	0	0
Total Miscellaneous	0	15,672	0	0
TOTAL OPERATING EXPENSES	55,676,182	59,845,835	61,780,114	61,780,114
OPERATING INCOME (LOSS)	(3,631,571)	(1,288,255)	(1,759,709)	(1,759,709)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	569,375	918,570	720,000	720,000
Total Revenue from Use of Money and Property	569,375	918,570	720,000	720,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,966,942	230,151	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	1,943	(2,196)	0	0
Total Miscellaneous Revenues	2,968,885	227,955	250,000	250,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable-Resale	0	9	0	0
Total Other Financing Sources	0	9	0	0
TOTAL NON-OPERATING REVENUES	3,538,260	1,146,534	970,000	970,000
NON-OPERATING INCOME (LOSS)	3,538,260	1,146,534	970,000	970,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(93,311)	(141,721)	(789,709)	(789,709)
7810 Transfers In - from Fund 100	397,654	157,438	600,000	600,000
4802 Transfers Out - to Funds 2AA-299	(12,226)	(11,645)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(165,080)	75,680	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	0	(102,032)	0	0
CHANGE IN NET POSITION	127,037	(22,280)	(189,709)	(189,709)
Net Position - Beginning Balance	89,464	216,501	189,709	189,709
Net Position - Ending Balance	216,501	194,221	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)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	105,299	121,917	120,000	120,000
Total Charges For Services	105,299	121,917	120,000	120,000
Miscellaneous Revenues				
7710 Insurance Premiums	31,348,130	31,597,567	30,863,042	30,863,042
Total Miscellaneous Revenues	31,348,130	31,597,567	30,863,042	30,863,042
TOTAL OPERATING REVENUES	31,453,429	31,719,484	30,983,042	30,983,042
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	6,046	(22,210)	0	0
0101 Regular Salaries	971,239	1,014,275	1,026,824	1,026,824
0103 Overtime	4,778	16,011	10,000	10,000
0104 Annual Leave Payoffs	31,469	18,024	75,000	75,000
105 Vacation Payoffs	0	44,800	0	0
0111 Other Pay	835	832	840	840
0112 Other Salaries	3,000	3,000	0	0
0200 Retirement	265,449	280,315	279,063	279,063
0205 1.62% Retirement ER Contribution 401(A) Plan	2,280	3,569	4,764	4,764
0206 Retiree Medical	38,943	40,664	40,038	40,038
0208 Pension Prepayment Discount	(14,197)	(11,460)	(11,699)	(11,699)
0305 Salary Continuance Insurance	2,078	2,209	2,182	2,182
0306 Health Insurance	119,689	121,825	131,328	131,328
0308 Dental Insurance	7,003	6,440	6,048	6,048
0309 Life Insurance	644	645	720	720
0310 Accidental Death and Dismemberment Insurance	130	130	144	144
0319 Other Insurance	3,758	3,562	3,744	3,744
0352 Workers Compensation - General	3,236	4,170	4,060	4,060
0401 Medicare	11,950	12,896	12,302	12,302

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	21,000	21,000	21,024	21,024
Total Salaries & Benefits	1,479,330	1,560,697	1,606,382	1,606,382
Services & Supplies				
0740 Enterprise Telephone Service Charges	18,636	13,559	25,000	25,000
0742 Cell Phones, Pagers, Blackberry Devices	1,220	1,346	2,500	2,500
1100 Insurance	6,001,401	7,521,951	11,218,475	11,218,475
1300 Maintenance Equipment - Non-IT Maintenance	29	136	1,000	1,000
1340 Software Maintenance & Support	44,424	26,275	35,000	35,000
1341 Hardware Maintenance & Support	594	23	1,000	1,000
1400 Maintenance - Buildings and Improvements	0	201	2,500	2,500
1402 Minor Alterations and Improvements	0	46	10,000	10,000
1600 Memberships	628	628	2,000	2,000
1800 Office Expense	14,762	15,571	12,000	12,000
1801 Duplicating Services (Publishing Services)	341	27	5,000	5,000
1803 Postage	2,000	75	2,000	2,000
1809 Minor Office Equipment to be Controlled	18,430	2,788	20,000	20,000
1900 Professional and Specialized Services	266,081	258,249	629,465	629,465
1911 CWCAP Charges	199,907	139,622	321,000	321,000
1912 Investment Administrative Fees	26,059	31,812	30,000	30,000
1940 Enterprise IT Services	106,298	97,494	160,000	160,000
2100 Rents and Leases - Equipment	7,468	8,096	12,000	12,000
2140 Software Leases & Licenses	59,021	66,016	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	125,134	99,248	92,525	92,525
2400 Special Departmental Expense	192	50	10,000	10,000
2600 Transportation and Travel - General	148	806	2,500	2,500
2601 Private Auto Mileage	153	168	1,000	1,000
2602 Garage Expense	1,271	956	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	3,478	750	8,000	8,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2890 Intra-Agency Services & Supplies Billing Offsets	(6,686)	(6,316)	(6,476)	(6,476)
Total Services & Supplies	6,890,987	8,279,577	12,683,989	12,683,989
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(3,848)	(3,724)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(3,848)	(3,724)	(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	22,569,540	26,358,281	28,304,053	28,304,053
Total Other Charges	22,569,540	26,358,281	28,604,053	28,604,053
TOTAL OPERATING EXPENSES	30,936,009	36,194,831	42,891,424	42,891,424
OPERATING INCOME (LOSS)	517,420	(4,475,347)	(11,908,382)	(11,908,382)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	400,818	684,167	550,000	550,000
Total Revenue from Use of Money and Property	400,818	684,167	550,000	550,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	217,928	1,334,304	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	(27,544)	1,669	0	0
7690 Returned Check Charges	0	25	0	0
Total Miscellaneous Revenues	190,384	1,335,998	250,000	250,000
TOTAL NON-OPERATING REVENUES	591,202	2,020,165	800,000	800,000
NON-OPERATING INCOME (LOSS)	591,202	2,020,165	800,000	800,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,108,622	(2,455,182)	(11,108,382)	(11,108,382)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(582,325)	2,231,691	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION Net Position - Beginning Balance Net Position - Ending Balance	526,297 3,308,907 3,835,204	(223,491) 3,835,202 3,611,711	(11,108,382) 11,108,382 0	(11,108,382) 11,108,382 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
Internal Service Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	11,294	856	0	0
Total Taxes	11,294	856	0	0
Charges For Services				
7590 Other Charges for Services	22,750,927	24,860,680	25,246,721	25,246,721
Total Charges For Services	22,750,927	24,860,680	25,246,721	25,246,721
TOTAL OPERATING REVENUES	22,762,221	24,861,536	25,246,721	25,246,721
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	71,411	24,645	395,528	395,528
0101 Regular Salaries	4,418,528	4,672,579	4,920,129	4,920,129
0102 Extra Help	26,322	63,475	47,216	47,216
0103 Overtime	173,344	143,539	156,745	156,745
0104 Annual Leave Payoffs	72,165	73,672	73,064	73,064
0105 Vacation Payoffs	760	13,473	10,540	10,540
0110 Performance Incentive Pay	0	4	0	0
0111 Other Pay	32,680	49,535	48,389	48,389
0112 Other Salaries	34,000	29,500	29,000	29,000
0200 Retirement	1,251,202	1,348,489	1,356,725	1,356,725
0205 1.62% Retirement ER Contribution 401(A) Plan	3,220	5,432	27,309	27,309
0206 Retiree Medical	179,091	189,955	191,849	191,849
0208 Pension Prepayment Discount	(64,124)	(52,771)	(58,353)	(58,353)
0305 Salary Continuance Insurance	2,131	2,927	2,702	2,702
0306 Health Insurance	766,951	758,390	767,388	767,388
0308 Dental Insurance	6,353	8,659	7,200	7,200
0309 Life Insurance	582	853	864	864
0310 Accidental Death and Dismemberment Insurance	118	172	192	192
0319 Other Insurance	63,436	61,663	66,144	66,144

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	484,190	611,816	581,932	581,932
0401 Medicare	65,723	69,957	70,352	70,352
0403 Optional Benefit Program	22,750	28,583	24,960	24,960
Total Salaries & Benefits	7,610,833	8,104,547	8,719,875	8,719,875
Services & Supplies				
0600 Clothing and Personal Supplies	28,975	29,758	26,000	26,000
0740 Enterprise Telephone Service Charges	39,445	190,263	12,517	12,517
0741 Telephone Service Charges from Vendors	0	23,129	414,330	414,330
0742 Cell Phones, Pagers, Blackberry Devices	1,453	854	3,605	3,605
1000 Household Expense	123,255	122,149	101,233	101,233
1001 Household Expense - Trash	19,187	17,829	19,907	19,907
1100 Insurance	83,526	82,036	100,918	100,918
1300 Maintenance Equipment - Non-IT Maintenance	3,926,575	4,248,421	3,679,690	3,679,690
1301 Maintenance - Inventory Parts	0	13,133	12,195	12,195
1302 Parts not Direct Billed to Customers	85,172	87,827	82,500	82,500
1340 Software Maintenance & Support	85,956	89,731	183,181	183,181
1400 Maintenance - Buildings and Improvements	255,125	195,283	324,799	324,799
1402 Minor Alterations and Improvements	45,191	6,957	37,748	37,748
1500 Medical, Dental and Laboratory Supplies	676	52	130	130
1600 Memberships	2,758	2,169	2,650	2,650
1700 Miscellaneous Expense	2,498	23,805	29,000	29,000
1800 Office Expense	16,571	21,383	17,237	17,237
1801 Duplicating Services (Publishing Services)	7,328	5,742	3,478	3,478
1802 Periodicals and Journals	693	0	500	500
1803 Postage	1,654	734	650	650
1809 Minor Office Equipment to be Controlled	1,570	0	10,200	10,200
1840 IT Hardware Purchases (Purchases under \$5,000)	2,270	27,377	35,784	35,784
1900 Professional and Specialized Services	1,816,272	1,809,601	1,981,553	1,981,553

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1908 Temporary Help	47,329	44,734	62,553	62,553
1911 CWCAP Charges	600,774	495,479	612,990	612,990
1912 Investment Administrative Fees	8,653	9,654	9,721	9,721
1940 Enterprise IT Services	0	0	10,035	10,035
1941 IT Professional Services Contracts	1,644	(713)	1,550	1,550
2100 Rents and Leases - Equipment	8,216	9,023	12,130	12,130
2140 Software Leases & Licenses	17,796	32,481	42,214	42,214
2300 Small Tools and Instruments	47,919	78,503	138,600	138,600
2400 Special Departmental Expense	3,141,733	3,744,397	3,281,732	3,281,732
2600 Transportation and Travel - General	9,720	10,560	12,930	12,930
2601 Private Auto Mileage	2,354	395	2,243	2,243
2602 Garage Expense	506,418	229,056	536,444	536,444
2700 Transportation and Travel - Meetings/Conferences	3,023	9,914	10,600	10,600
2800 Utilities	(1,620)	0	0	0
2801 Utilities - Purchased Electricity	192,137	166,545	193,187	193,187
2802 Utilities - Purchased Gas	24,807	13,065	23,811	23,811
2803 Utilities - Purchased Water	77,460	41,697	59,829	59,829
2890 Intra-Agency Services & Supplies Billing Offsets	(503,858)	(229,040)	(459,307)	(459,307)
Total Services & Supplies	10,730,655	11,653,983	11,631,067	11,631,067
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,300,000	1,300,000
3700 Taxes and Assessments	10,843	7,870	11,400	11,400
Total Other Charges	10,843	7,870	1,311,400	1,311,400
Capital Assets				
Equipment				
4000 Equipment	0	0	5,851,000	6,647,000
Total Equipment	0	0	5,851,000	6,647,000
Total Capital Assets	0	0	5,851,000	6,647,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Miscellaneous				
5300 Depreciation	4,029,054	5,568,007	9,800	9,800
Total Miscellaneous	4,029,054	5,568,007	9,800	9,800
TOTAL OPERATING EXPENSES	22,381,385	25,334,407	27,523,142	28,319,142
OPERATING INCOME (LOSS) - Note 1	380,836	(472,871)	(2,276,421)	(3,072,421)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	122,818	205,118	171,179	171,179
Total Revenue from Use of Money and Property	122,818	205,118	171,179	171,179
Miscellaneous Revenues				
7670 Miscellaneous Revenue	226,861	269,463	17,888	17,888
7680 Six-Month Expired (Outlawed) Checks	32	594	0	0
Total Miscellaneous Revenues	226,893	270,057	17,888	17,888
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable-Resale	0	3,516	0	0
Total Other Financing Sources	0	3,516	0	0
TOTAL NON-OPERATING REVENUES	349,711	478,691	189,067	189,067
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	973,604	973,604
Total Special Items	0	0	973,604	973,604
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(204,307)	(341,032)	0	0
Total Miscellaneous	(204,307)	(341,032)	0	0
TOTAL NON-OPERATING EXPENSES	(204,307)	(341,032)	973,604	973,604

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	554,018	819,723	(784,537)	(784,537)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	934,854	346,852	(3,060,958)	(3,856,958)
7805 Capital Contributions	453,656	424,263	0	0
7810 Transfers In - from Fund 100	3,827,005	4,738,390	1,793,535	2,221,708
7811 Transfers In - from Funds 101-199	527,115	970,093	1,313,000	1,313,000
7812 Transfers In - from Funds 2AA-299	12,226	11,645	23,991	23,991
7814 Transfers In - from Funds 400-499	1,698,697	1,838,901	2,237,000	2,237,000
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,649,276	3,136,327	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	247,215	1,863,687	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec. - Note 5	(8,873,243)	(7,376,634)	9,800	9,800
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	2,856,247	(4,763,148)	(5,135,600)	(4,767,773)
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec.	(80,297)	(72,336)	(72,336)	(72,336)
CHANGE IN NET POSITION	4,037,751	903,040	(3,106,568)	(3,106,568)
Net Position - Beginning Balance	618,838	4,656,589	3,106,568	3,106,568
Net Position - Ending Balance	4,656,589	5,559,629	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment				
Replacement - Note 3	8,457,216	7,582,843	4,057,465	4,425,292
Additional & Excess Replacement Cost over Depreciation - Note 4	3,827,005	4,738,390	1,793,535	2,221,708
Total Equipment	12,284,221	12,321,233	5,851,000	6,647,000
4200 Buildings and Improvements				
PA13 CCG-Replace 4160 TMFR & 480 Volt Dist	266,627	482,487	0	0
Total Buildings and Improvements	266,627	482,487	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	12,550,848	12,803,720	5,851,000	6,647,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2018-19 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 2018-19 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)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,336,087	4,008,591	5,333,217	5,333,217
Total Charges For Services	4,336,087	4,008,591	5,333,217	5,333,217
TOTAL OPERATING REVENUES	4,336,087	4,008,591	5,333,217	5,333,217
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(8,391)	(30,332)	0	0
0101 Regular Salaries	712,547	776,798	1,029,451	1,029,451
0102 Extra Help	105,818	85,628	50,000	50,000
0103 Overtime	34,926	34,201	51,938	51,938
0104 Annual Leave Payoffs	11,959	25,804	15,000	15,000
0105 Vacation Payoffs	1,073	18,565	5,000	5,000
0111 Other Pay	4,931	5,343	6,000	6,000
0112 Other Salaries	5,000	5,500	0	0
0200 Retirement	202,078	217,752	275,861	275,861
0205 1.62% Retirement ER Contribution 401(A) Plan	0	314	9,878	9,878
0206 Retiree Medical	28,873	31,413	40,157	40,157
0208 Pension Prepayment Discount	(10,523)	(9,078)	(9,234)	(9,234)
0305 Salary Continuance Insurance	784	798	1,114	1,114
0306 Health Insurance	121,234	108,304	152,976	152,976
0308 Dental Insurance	2,356	1,968	3,024	3,024
0309 Life Insurance	221	195	360	360
0310 Accidental Death and Dismemberment Insurance	45	39	72	72
0319 Other Insurance	12,496	13,237	28,828	28,828
0352 Workers Compensation - General	42,420	40,380	38,002	38,002
0401 Medicare	12,502	13,567	15,657	15,657
0403 Optional Benefit Program	8,750	9,042	10,512	10,512
Total Salaries & Benefits	1,289,099	1,349,438	1,724,596	1,724,596

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	2,510	0	6,000	6,000
0700 Communications	0	109	0	0
0740 Enterprise Telephone Service Charges	11,319	11,327	11,652	11,652
0742 Cell Phones, Pagers, Blackberry Devices	570	1,394	2,000	2,000
0900 Food	0	0	500	500
1000 Household Expense	18,560	27,206	20,000	20,000
1001 Household Expense - Trash	6,341	1,388	15,000	15,000
1100 Insurance	9,914	9,412	10,466	10,466
1300 Maintenance Equipment - Non-IT Maintenance	49,024	54,105	70,820	70,820
1340 Software Maintenance & Support	12,884	35,965	51,220	51,220
1341 Hardware Maintenance & Support	0	0	147,129	147,129
1400 Maintenance - Buildings and Improvements	91,609	83,117	50,432	50,432
1402 Minor Alterations and Improvements	5,736	75,246	82,325	82,325
1600 Memberships	0	225	225	225
1800 Office Expense	200,591	336,080	212,000	212,000
1803 Postage	0	0	2,000	2,000
1806 Printing Costs - Outside Vendors	326,840	547,906	800,000	800,000
1809 Minor Office Equipment to be Controlled	325,554	5,020	15,000	15,000
1840 IT Hardware Purchases (Purchases under \$5,000)	9,238	9,536	38,659	38,659
1900 Professional and Specialized Services	109,909	95,764	224,916	224,916
1908 Temporary Help	110	4,618	50,000	50,000
1911 CWCAP Charges	150,976	119,196	155,000	155,000
1912 Investment Administrative Fees	1,801	2,236	2,000	2,000
1920 Non-Claimable Administrative Expense	1,329	1,882	3,000	3,000
1940 Enterprise IT Services	210,696	178,651	221,009	221,009
2100 Rents and Leases - Equipment	458,641	400,523	530,000	530,000
2140 Software Leases & Licenses	14,700	42,801	92,714	92,714
2400 Special Departmental Expense	33	46	33,000	33,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2412 Facilities and Warehouse Supplies	6,312	0	0	0
2600 Transportation and Travel - General	1,920	2,070	2,000	2,000
2601 Private Auto Mileage	0	0	1,000	1,000
2602 Garage Expense	28,412	14,612	30,572	30,572
2700 Transportation and Travel - Meetings/Conferences	0	2,619	7,500	7,500
2740 IT Training & Travel	0	948	0	0
2801 Utilities - Purchased Electricity	65,958	32,465	67,581	67,581
2802 Utilities - Purchased Gas	2,526	1,127	2,588	2,588
2803 Utilities - Purchased Water	2,586	1,402	2,650	2,650
Total Services & Supplies	2,126,599	2,098,996	2,960,958	2,960,958
Other Charges				
3251 Lease Purchase Principal Payment	0	0	604,456	604,456
3351 Lease Purchase Interest Payment	0	0	79,216	79,216
3700 Taxes and Assessments	0	0	6,000	6,000
Total Other Charges	0	0	689,672	689,672
Capital Assets				
Equipment				
4000 Equipment	0	0	83,000	83,000
4040 IT Equipment (Purchases over \$5,000)	0	0	6,000	6,000
Total Equipment	0	0	89,000	89,000
Total Capital Assets	0	0	89,000	89,000
Miscellaneous				
5300 Depreciation	96,102	48,562	100,000	100,000
Total Miscellaneous	96,102	48,562	100,000	100,000
TOTAL OPERATING EXPENSES	3,511,800	3,496,996	5,564,226	5,564,226
OPERATING INCOME (LOSS)	824,287	511,595	(231,009)	(231,009)

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	27,603	47,434	30,000	30,000
Total Revenue from Use of Money and Property	27,603	47,434	30,000	30,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	123,036	156,903	200,000	200,000
7670 Miscellaneous Revenue	22,922	31,279	25,000	25,000
Total Miscellaneous Revenues	145,958	188,182	225,000	225,000
TOTAL NON-OPERATING REVENUES	173,561	235,616	255,000	255,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,329,827	1,329,827
Total Special Items	0	0	1,329,827	1,329,827
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(41,552)	(550)	0	0
Total Miscellaneous	(41,552)	(550)	0	0
TOTAL NON-OPERATING EXPENSES	(41,552)	(550)	1,329,827	1,329,827
NON-OPERATING INCOME (LOSS)	215,113	236,166	(1,074,827)	(1,074,827)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,039,400	747,761	(1,305,836)	(1,305,836)
4802 Transfers Out - to Funds 2AA-299	0	0	(23,991)	(23,991)
Changes to Reserves - Encumbrance - (Inc)/Dec.	135,326	(513,266)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	42,865	(196,596)	0	0
CHANGE IN NET POSITION	1,217,591	37,899	(1,329,827)	(1,329,827)
Net Position - Beginning Balance	630,329	1,847,920	1,329,827	1,329,827
Net Position - Ending Balance	1,847,920	1,885,819	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	100	83,000	83,000
4040 IT Equipment (Purchases over \$5,000)	0	5,737	6,000	6,000
Total Equipment	0	5,837	89,000	89,000
4200 Buildings & Improvements				
P001 Warehouse and Improvements	0	239,421	0	0
Total Buildings & Improvements	0	239,421	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	0	245,258	89,000	89,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,481,071	3,230,766	3,125,308	3,125,308
Total Miscellaneous Revenues	3,481,071	3,230,766	3,125,308	3,125,308
TOTAL OPERATING REVENUES	3,481,071	3,230,766	3,125,308	3,125,308
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	40,000	0	0	0
1900 Professional and Specialized Services	1,156,670	112,825	165,220	165,220
1911 CWCAP Charges	92,363	76,640	116,163	116,163
1912 Investment Administrative Fees	2,937	2,623	2,645	2,645
2400 Special Departmental Expense	1,102,914	927,750	1,071,800	1,071,800
Total Services & Supplies	2,394,884	1,119,838	1,355,828	1,355,828
Other Charges				
3510 Other Charges - Operating	455,247	367,849	448,226	448,226
3520 Insurance Claims	2,541,192	2,598,803	2,624,091	2,624,091
3530 Insurance Premiums	281,726	296,300	301,400	301,400
Total Other Charges	3,278,165	3,262,952	3,373,717	3,373,717
TOTAL OPERATING EXPENSES	5,673,049	4,382,790	4,729,545	4,729,545
OPERATING INCOME (LOSS)	(2,191,978)	(1,152,024)	(1,604,237)	(1,604,237)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	43,660	55,539	59,040	59,040
Total Revenue from Use of Money and Property	43,660	55,539	59,040	59,040
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,015,551	470,992	448,226	448,226
Total Miscellaneous Revenues	1,015,551	470,992	448,226	448,226

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	1,059,211	526,531	507,266	507,266
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,454,128	4,454,128
Total Special Items	0	0	4,454,128	4,454,128
TOTAL NON-OPERATING EXPENSES	0	0	4,454,128	4,454,128
NON-OPERATING INCOME (LOSS)	1,059,211	526,531	(3,946,862)	(3,946,862)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,132,767)	(625,493)	(5,551,099)	(5,551,099)
7810 Transfers In - from Fund 100	1,852,914	927,750	1,071,800	1,071,800
4802 Transfers Out - to Funds 2AA-299	0	(1,400,000)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	10,000	0	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	125,000	0	0	0
CHANGE IN NET POSITION	855,147	(1,097,743)	(4,479,299)	(4,479,299)
Net Position - Beginning Balance	4,712,585	5,567,732	4,479,299	4,479,299
Net Position - Ending Balance	5,567,732	4,469,989	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	0	1,502,762	1,183,099	1,183,099
Total Charges For Services	0	1,502,762	1,183,099	1,183,099
TOTAL OPERATING REVENUES	0	1,502,762	1,183,099	1,183,099
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	0	0	40,000	40,000
1900 Professional and Specialized Services	0	1,056,051	1,677,350	1,677,350
1911 CWCAP Charges	0	0	31,000	31,000
1912 Investment Administrative Fees	0	924	900	900
2400 Special Departmental Expense	0	0	600,000	600,000
Total Services & Supplies	0	1,056,975	2,349,250	2,349,250
TOTAL OPERATING EXPENSES	0	1,056,975	2,349,250	2,349,250
OPERATING INCOME (LOSS)	0	445,787	(1,166,151)	(1,166,151)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	0	20,445	11,770	11,770
Total Revenue from Use of Money and Property	0	20,445	11,770	11,770
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	534,965	550,000	550,000
Total Miscellaneous Revenues	0	534,965	550,000	550,000
TOTAL NON-OPERATING REVENUES	0	555,410	561,770	561,770

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	922,790	922,790
Total Special Items	0	0	922,790	922,790
TOTAL NON-OPERATING EXPENSES	0	0	922,790	922,790
NON-OPERATING INCOME (LOSS)	0	555,410	(361,020)	(361,020)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	0	1,001,197	(1,527,171)	(1,527,171)
7812 Transfers In - from Funds 2AA-299	0	1,400,000	0	0
CHANGE IN NET POSITION	0	2,401,197	(1,527,171)	(1,527,171)
Net Position - Beginning Balance	0	0	1,527,171	1,527,171
Net Position - Ending Balance	0	2,401,197	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	835,052	823,598	894,035	894,035
Total Miscellaneous Revenues	835,052	823,598	894,035	894,035
TOTAL OPERATING REVENUES	835,052	823,598	894,035	894,035
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	798,123	851,999	894,037	894,037
Total Other Charges	798,123	851,999	894,037	894,037
TOTAL OPERATING EXPENSES	798,123	851,999	894,037	894,037
OPERATING INCOME (LOSS)	36,929	(28,401)	(2)	(2)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	135,004	135,004
Total Special Items	0	0	135,004	135,004
TOTAL NON-OPERATING EXPENSES	0	0	135,004	135,004
NON-OPERATING INCOME (LOSS)	0	0	(135,004)	(135,004)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	36,929	(28,401)	(135,006)	(135,006)
CHANGE IN NET POSITION	36,929	(28,401)	(135,006)	(135,006)
Net Position - Beginning Balance	122,090	159,019	135,006	135,006
Net Position - Ending Balance	159,019	130,618	0	0