

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	1,581,024	1,611,614	1,598,863	1,598,863
Total Revenue from Use of Money and Property	1,581,024	1,611,614	1,598,863	1,598,863
Charges For Services				
7560 Educational Services	736	0	0	0
7590 Other Charges for Services	69,238,206	74,372,673	86,207,577	86,207,577
Total Charges For Services	69,238,942	74,372,673	86,207,577	86,207,577
TOTAL OPERATING REVENUES	70,819,966	75,984,287	87,806,440	87,806,440
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	168,034	(61,076)	434,216	434,216
0101 Regular Salaries	5,853,433	6,191,267	7,581,598	7,581,598
0102 Extra Help	433,201	557,633	507,969	507,969
0103 Overtime	40,979	33,926	94,000	94,000
0104 Annual Leave Payoffs	35,604	90,713	40,100	40,100
0105 Vacation Payoffs	117,886	154,623	54,000	54,000
0112 Other Salaries	14,500	0	0	0
0200 Retirement	1,639,572	1,685,582	2,177,156	2,177,156
0204 County Paid Executive Deferred Compensation Plan	0	0	7,844	7,844
0205 1.62% Retirement ER Contribution 401(A) Plan	10,392	11,334	33,927	33,927
0206 Retiree Medical	234,685	241,659	296,047	296,047
0208 Pension Prepayment Discount	(68,796)	(69,134)	(75,996)	(75,996)
0305 Salary Continuance Insurance	12,847	13,405	15,168	15,168
0306 Health Insurance	596,690	643,132	852,900	852,900
0308 Dental Insurance	31,057	29,757	35,340	35,340
0309 Life Insurance	3,063	3,152	3,408	3,408
0310 Accidental Death and Dismemberment Insurance	619	637	852	852
0319 Other Insurance	17,988	18,894	23,856	23,856

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	16,954	20,750	27,257	27,257
0401 Medicare	92,247	100,263	110,084	110,084
0402 Executive Car Allowance	0	0	9,180	9,180
0403 Optional Benefit Program	107,625	112,879	116,232	116,232
Total Salaries & Benefits	9,358,580	9,779,396	12,345,138	12,345,138
Services & Supplies				
0600 Clothing and Personal Supplies	76	0	0	0
0740 Enterprise Telephone Service Charges	625,278	485,429	672,750	672,750
0741 Telephone Service Charges from Vendors	3,135,623	5,497,473	4,287,607	4,287,607
0742 Cell Phones, Pagers, Blackberry Devices	28,047	5,370	57,818	57,818
0900 Food	1,445	1,890	3,000	3,000
1000 Household Expense	72,807	79,559	90,176	90,176
1001 Household Expense - Trash	6,557	6,810	8,865	8,865
1100 Insurance	107,602	118,889	134,512	134,512
1300 Maintenance Equipment - Non-IT Maintenance	1,980	2,666	13,530	13,530
1340 Software Maintenance & Support	1,413,720	744,567	734,968	734,968
1341 Hardware Maintenance & Support	57,481	304,533	137,650	137,650
1400 Maintenance - Buildings and Improvements	266,417	368,747	270,000	270,000
1402 Minor Alterations and Improvements	141,899	112,693	324,500	324,500
1500 Medical, Dental and Laboratory Supplies	0	185	0	0
1600 Memberships	6,437	32,087	12,315	12,315
1700 Miscellaneous Expense	0	0	2,000	2,000
1800 Office Expense	61,366	47,819	214,775	214,775
1801 Duplicating Services (Publishing Services)	978	1,026	2,039	2,039
1802 Periodicals and Journals	64	0	0	0
1803 Postage	292	541	1,750	1,750
1809 Minor Office Equipment to be Controlled	353	0	28,500	28,500
1840 IT Hardware Purchases (Purchases under \$5,000)	263,656	560,764	226,250	226,250

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	2,864,580	3,462,510	7,255,739	7,255,739
1908 Temporary Help	124,100	75,600	32,500	32,500
1911 CWCAP Charges	767,712	563,634	975,033	975,033
1912 Investment Administrative Fees	17,286	10,913	20,750	20,750
1940 Enterprise IT Services	8,402,054	8,850,561	7,366,870	7,366,870
1941 IT Professional Services Contracts	42,135,335	60,811,951	43,995,176	43,995,176
2100 Rents and Leases - Equipment	360	1,369	500	500
2140 Software Leases & Licenses	1,193,360	9,735,956	3,423,321	3,423,321
2141 IT Hardware Leases	13,826	14,075	12,500	12,500
2200 Rents and Leases - Buildings and Improvements	93,958	153,969	512,437	512,437
2300 Small Tools and Instruments	150	2,128	5,350	5,350
2400 Special Departmental Expense	60,399	23,320	266,081	266,081
2600 Transportation and Travel - General	1,870	15,347	23,700	23,700
2601 Private Auto Mileage	2,768	3,402	12,350	12,350
2602 Garage Expense	8,850	47,206	21,405	21,405
2700 Transportation and Travel - Meetings/Conferences	47,624	52,462	34,500	34,500
2740 IT Training & Travel	733	17,004	188,920	188,920
2800 Utilities	11,458	10,795	11,500	11,500
2801 Utilities - Purchased Electricity	1,060,588	1,032,777	1,327,243	1,327,243
2802 Utilities - Purchased Gas	0	0	489	489
2803 Utilities - Purchased Water	39,564	21,081	58,725	58,725
2890 Intra-Agency Services & Supplies Billing Offsets	(9,044,386)	(9,321,196)	(9,462,149)	(9,462,149)
Total Services & Supplies	53,994,267	83,955,912	63,305,945	63,305,945
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	2,500,000	2,500,000
Total Equipment	0	0	2,500,000	2,500,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets, Continued				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	2,848,851	2,848,851
Total Buildings & Improvements	0	0	2,848,851	2,848,851
Total Capital Assets	0	0	5,348,851	5,348,851
Miscellaneous				
5300 Depreciation	5,012,266	5,032,816	4,310,548	4,310,548
Total Miscellaneous	5,012,266	5,032,816	4,310,548	4,310,548
TOTAL OPERATING EXPENSES	68,365,113	98,768,124	85,310,482	85,310,482
OPERATING INCOME (LOSS) - Note 1	2,454,853	(22,783,837)	2,495,958	2,495,958
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	365,808	378,551	230,000	230,000
Total Revenue from Use of Money and Property	365,808	378,551	230,000	230,000
Intergovernmental Revenues				
7130 Other Governmental Agencies	0	248,454	275,000	275,000
Total Intergovernmental Revenues	0	248,454	275,000	275,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	6,559	5,031	0	0
7670 Miscellaneous Revenue	86,329	6,261	0	0
7680 Six-Month Expired (Outlawed) Checks	64	0	0	0
Total Miscellaneous Revenues	92,952	11,292	0	0
TOTAL NON-OPERATING REVENUES	458,760	638,297	505,000	505,000
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(24)	3,151,065	0	0
Total Miscellaneous	(24)	3,151,065	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING EXPENSES	(24)	3,151,065	0	0
NON-OPERATING INCOME (LOSS)	458,784	(2,512,768)	505,000	505,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	2,913,637	(25,296,605)	3,000,958	3,000,958
4800 Transfers Out - to Fund 100	0	(11,560)	0	0
4802 Transfers Out - to Funds 2AA-299	0	0	(76,000)	(76,000)
7805 Capital Contributions	0	110,487	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	54,096	712,200	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	7,591,203	3,807,355	(9,777,222)	(9,777,222)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	719,708	(3,044,597)	4,310,548	4,310,548
CHANGE IN NET POSITION	11,278,644	(23,722,720)	(2,541,716)	(2,541,716)
Net Position - Beginning Balance	7,053,774	18,332,418	2,541,716	2,541,716
Net Position - Ending Balance	18,332,418	(5,390,302)	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	11,827	3,876,890	2,500,000	2,500,000
Total Equipment	11,827	3,876,890	2,500,000	2,500,000
4200 Buildings and Improvements				
P640 KVA Back-Up Generator Project	58,495	77,656	50,530	50,530
P641 Cooling Plant Refresh Project	675,602	4,090,927	0	0
P648 MeeFog - Humidification System	0	0	434,545	434,545
P650 Redundant Bus and ATS Installation and Upgrade	211,038	137,423	2,288,776	2,288,776
P652 BRC Build Up on the Data Center Mezzanine	0	0	75,000	75,000
Total Buildings and Improvements	945,135	4,306,006	2,848,851	2,848,851
TOTAL CAPITAL ASSET ACQUISITIONS	956,962	8,182,896	5,348,851	5,348,851

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Income is understated in the 2019-20 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 - Income Before Capital Contributions and Transfers is understated in the 2019-20 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)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	173,643,996	178,763,910	191,497,000	191,497,000
Total Miscellaneous Revenues	173,643,996	178,763,910	191,497,000	191,497,000
TOTAL OPERATING REVENUES	173,643,996	178,763,910	191,497,000	191,497,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	174,115,122	179,161,534	191,497,000	191,497,000
Total Other Charges	174,115,122	179,161,534	191,497,000	191,497,000
TOTAL OPERATING EXPENSES	174,115,122	179,161,534	191,497,000	191,497,000
OPERATING INCOME (LOSS)	(471,126)	(397,624)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	251,492	258,945	0	0
Total Miscellaneous Revenues	251,492	258,945	0	0
TOTAL NON-OPERATING REVENUES	251,492	258,945	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	7,351,344	7,351,344
Total Special Items	0	0	7,351,344	7,351,344
TOTAL NON-OPERATING EXPENSES	0	0	7,351,344	7,351,344
NON-OPERATING INCOME (LOSS)	251,492	258,945	(7,351,344)	(7,351,344)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(219,634)	(138,679)	(7,351,344)	(7,351,344)

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	(219,634)	(138,679)	(7,351,344)	(7,351,344)
Net Position - Beginning Balance	7,733,020	7,513,386	7,351,344	7,351,344
Net Position - Ending Balance	7,513,386	7,374,707	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	57,732	41,154	63,516	63,516
1911 CWCAP Charges	3,272	1,595	28,754	28,754
1912 Investment Administrative Fees	5,146	4,647	301	301
Total Services & Supplies	66,150	47,396	92,571	92,571
Other Charges				
3520 Insurance Claims	847,894	916,608	1,839,093	1,839,093
Total Other Charges	847,894	916,608	1,839,093	1,839,093
TOTAL OPERATING EXPENSES	914,044	964,004	1,931,664	1,931,664
OPERATING INCOME (LOSS)	(914,044)	(964,004)	(1,931,664)	(1,931,664)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	108,916	166,567	92,420	92,420
Total Revenue from Use of Money and Property	108,916	166,567	92,420	92,420
Miscellaneous Revenues				
7670 Miscellaneous Revenue	8,783	53	0	0
Total Miscellaneous Revenues	8,783	53	0	0
TOTAL NON-OPERATING REVENUES	117,699	166,620	92,420	92,420
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,591,872	4,591,872
Total Special Items	0	0	4,591,872	4,591,872
TOTAL NON-OPERATING EXPENSES	0	0	4,591,872	4,591,872
NON-OPERATING INCOME (LOSS)	117,699	166,620	(4,499,452)	(4,499,452)

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(796,345)	(797,384)	(6,431,116)	(6,431,116)
Changes to Reserves - Encumbrance - (Inc)/Dec	3,526	0	0	0
CHANGE IN NET POSITION	(792,819)	(797,384)	(6,431,116)	(6,431,116)
Net Position - Beginning Balance	8,142,509	7,349,690	6,431,116	6,431,116
Net Position - Ending Balance	7,349,690	6,552,306	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	62,357,383	63,570,830	66,028,604	66,028,604
Total Miscellaneous Revenues	62,357,383	63,570,830	66,028,604	66,028,604
TOTAL OPERATING REVENUES	62,357,383	63,570,830	66,028,604	66,028,604
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,256,084	3,242,235	3,433,041	3,433,041
1911 CWCAP Charges	91,110	90,892	162,874	162,874
1912 Investment Administrative Fees	17,807	17,676	0	0
2400 Special Departmental Expense	855,964	837,980	866,849	866,849
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,220,965	4,188,783	4,505,023	4,505,023
Other Charges				
3520 Insurance Claims	61,007,142	66,003,466	68,620,500	68,620,500
Total Other Charges	61,007,142	66,003,466	68,620,500	68,620,500
TOTAL OPERATING EXPENSES	65,228,107	70,192,249	73,125,523	73,125,523
OPERATING INCOME (LOSS)	(2,870,724)	(6,621,419)	(7,096,919)	(7,096,919)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	379,221	634,745	177,977	177,977
Total Revenue from Use of Money and Property	379,221	634,745	177,977	177,977
Intergovernmental Revenues				
7040 Federal - Health Administration	1,038,959	934,393	1,082,800	1,082,800
Total Intergovernmental Revenues	1,038,959	934,393	1,082,800	1,082,800

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,924,344	3,163,483	2,065,808	2,065,808
Total Miscellaneous Revenues	3,924,344	3,163,483	2,065,808	2,065,808
TOTAL NON-OPERATING REVENUES	5,342,524	4,732,621	3,326,585	3,326,585
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	12,483,421	12,483,421
Total Special Items	0	0	12,483,421	12,483,421
TOTAL NON-OPERATING EXPENSES	0	0	12,483,421	12,483,421
NON-OPERATING INCOME (LOSS)	5,342,524	4,732,621	(9,156,836)	(9,156,836)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,471,800	(1,888,798)	(16,253,755)	(16,253,755)
CHANGE IN NET POSITION	2,471,800	(1,888,798)	(16,253,755)	(16,253,755)
Net Position - Beginning Balance	15,279,775	17,751,575	16,253,755	16,253,755
Net Position - Ending Balance	17,751,575	15,862,777	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	989,851	1,006,723	1,011,345	1,011,345
Total Charges For Services	989,851	1,006,723	1,011,345	1,011,345
Miscellaneous Revenues				
7710 Insurance Premiums	57,567,729	59,074,675	60,583,825	60,583,825
Total Miscellaneous Revenues	57,567,729	59,074,675	60,583,825	60,583,825
TOTAL OPERATING REVENUES	58,557,580	60,081,398	61,595,170	61,595,170
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(27,140)	(35,680)	0	0
0101 Regular Salaries	1,870,458	2,009,245	2,106,326	2,106,326
0103 Overtime	16,338	10,524	15,000	15,000
0104 Annual Leave Payoffs	19,407	12,208	125,000	125,000
0105 Vacation Payoffs	42,407	41,712	0	0
0111 Other Pay	3,973	2,993	1,680	1,680
0112 Other Salaries	6,500	0	0	0
0200 Retirement	518,429	606,022	581,166	581,166
0204 County Paid Executive Deferred Compensation Plan	27	0	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	6,737	11,793	23,496	23,496
0206 Retiree Medical	75,422	79,875	82,185	82,185
0208 Pension Prepayment Discount	(22,278)	(22,841)	(26,355)	(26,355)
0305 Salary Continuance Insurance	2,920	3,459	3,482	3,482
0306 Health Insurance	196,758	188,585	204,360	204,360
0308 Dental Insurance	7,159	7,940	8,544	8,544
0309 Life Insurance	713	839	864	864
0310 Accidental Death and Dismemberment Insurance	144	169	192	192
0319 Other Insurance	8,306	8,052	8,568	8,568
0352 Workers Compensation - General	16,724	22,245	39,422	39,422

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0401 Medicare	28,013	29,864	30,599	30,599
0403 Optional Benefit Program	24,500	33,542	27,648	27,648
Total Salaries & Benefits	2,795,517	3,010,546	3,232,177	3,232,177
Services & Supplies				
0740 Enterprise Telephone Service Charges	10,053	11,205	20,000	20,000
0742 Cell Phones, Pagers, Blackberry Devices	6,974	7,533	8,000	8,000
0900 Food	205	110	0	0
1100 Insurance	284,488	279,060	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	470	29	500	500
1340 Software Maintenance & Support	88,122	18,792	66,609	66,609
1341 Hardware Maintenance & Support	47	692	1,000	1,000
1400 Maintenance - Buildings and Improvements	31	0	500	500
1402 Minor Alterations and Improvements	1,172	0	500	500
1600 Memberships	2,647	3,939	5,000	5,000
1800 Office Expense	13,213	5,737	17,000	17,000
1801 Duplicating Services (Publishing Services)	556	2,443	8,000	8,000
1802 Periodicals and Journals	869	1,046	1,000	1,000
1803 Postage	38	2,753	5,000	5,000
1809 Minor Office Equipment to be Controlled	4,721	4,838	25,000	25,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	32	0	0
1900 Professional and Specialized Services	5,105,727	5,181,054	6,057,313	6,057,313
1908 Temporary Help	6,873	9,480	10,000	10,000
1911 CWCAP Charges	147,199	163,905	200,000	200,000
1912 Investment Administrative Fees	42,665	51,393	90,000	90,000
1920 Non-Claimable Administrative Expense	0	0	2,500	2,500
1940 Enterprise IT Services	66,376	113,067	148,492	148,492
2000 Publications and Legal Notices	0	544	0	0
2100 Rents and Leases - Equipment	55	220	3,000	3,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2140 Software Leases & Licenses	9,051	7,954	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	155,233	145,011	149,489	149,489
2300 Small Tools and Instruments	900	0	4,000	4,000
2400 Special Departmental Expense	4,748	3,145	7,000	7,000
2600 Transportation and Travel - General	8,208	10,420	25,606	25,606
2601 Private Auto Mileage	3,553	1,098	5,000	5,000
2602 Garage Expense	9,898	14,103	10,729	10,729
2700 Transportation and Travel - Meetings/Conferences	13,979	7,184	18,000	18,000
2890 Intra-Agency Services & Supplies Billing Offsets	(34,151)	(38,773)	(57,477)	(57,477)
Total Services & Supplies	5,953,919	6,008,014	7,136,761	7,136,761
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	600,000	600,000
3520 Insurance Claims - Note 1	51,080,727	53,506,686	52,506,639	52,506,639
Total Other Charges	51,080,727	53,506,686	53,106,639	53,106,639
Miscellaneous				
5300 Depreciation	15,672	0	0	0
5350 Amortization	0	23,541	0	0
Total Miscellaneous	15,672	23,541	0	0
TOTAL OPERATING EXPENSES	59,845,835	62,548,787	63,475,577	63,475,577
OPERATING INCOME (LOSS)	(1,288,255)	(2,467,389)	(1,880,407)	(1,880,407)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	918,570	1,851,928	1,200,000	1,200,000
Total Revenue from Use of Money and Property	918,570	1,851,928	1,200,000	1,200,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	230,151	368,992	100,000	100,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues, Continued				
7680 Six-Month Expired (Outlawed) Checks	(2,196)	0	0	0
Total Miscellaneous Revenues	227,955	368,992	100,000	100,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable-Resale	9	0	0	0
Total Other Financing Sources	9	0	0	0
TOTAL NON-OPERATING REVENUES	1,146,534	2,220,920	1,300,000	1,300,000
NON-OPERATING INCOME (LOSS)	1,146,534	2,220,920	1,300,000	1,300,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(141,721)	(246,469)	(580,407)	(580,407)
7810 Transfers In - from Fund 100	157,438	278,069	400,000	400,000
4802 Transfers Out - to Funds 2AA-299	(11,645)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	75,679	(45,415)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(102,032)	31,990	0	0
CHANGE IN NET POSITION	(22,280)	18,175	(180,407)	(180,407)
Net Position - Beginning Balance	216,501	194,221	180,407	180,407
Net Position - Ending Balance	194,221	212,396	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)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	121,917	118,645	124,150	124,150
Total Charges For Services	121,917	118,645	124,150	124,150
Miscellaneous Revenues				
7710 Insurance Premiums	31,597,567	30,854,944	30,245,781	30,245,781
Total Miscellaneous Revenues	31,597,567	30,854,944	30,245,781	30,245,781
TOTAL OPERATING REVENUES	31,719,484	30,973,589	30,369,931	30,369,931
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(22,210)	(410)	0	0
0101 Regular Salaries	1,014,275	1,030,399	1,029,417	1,029,417
0103 Overtime	16,011	7,454	10,000	10,000
0104 Annual Leave Payoffs	18,024	0	75,000	75,000
0105 Vacation Payoffs	44,800	30,284	0	0
0111 Other Pay	832	832	840	840
0112 Other Salaries	3,000	0	0	0
0200 Retirement	280,315	275,613	290,423	290,423
0205 1.62% Retirement ER Contribution 401(A) Plan	3,569	5,602	7,493	7,493
0206 Retiree Medical	40,664	40,233	40,194	40,194
0208 Pension Prepayment Discount	(11,460)	(11,699)	(12,772)	(12,772)
0305 Salary Continuance Insurance	2,209	2,311	2,284	2,284
0306 Health Insurance	121,825	136,129	141,564	141,564
0308 Dental Insurance	6,440	6,055	6,408	6,408
0309 Life Insurance	645	641	648	648
0310 Accidental Death and Dismemberment Insurance	130	129	144	144
0319 Other Insurance	3,562	3,710	3,672	3,672
0352 Workers Compensation - General	4,170	4,060	5,180	5,180
0401 Medicare	12,896	13,848	13,631	13,631

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	21,000	21,000	20,736	20,736
Total Salaries & Benefits	1,560,697	1,566,191	1,634,862	1,634,862
Services & Supplies				
0740 Enterprise Telephone Service Charges	13,559	11,257	20,000	20,000
0742 Cell Phones, Pagers, Blackberry Devices	1,346	1,237	2,500	2,500
1100 Insurance	7,521,951	7,905,865	11,218,475	11,218,475
1300 Maintenance Equipment - Non-IT Maintenance	136	79	1,000	1,000
1340 Software Maintenance & Support	26,275	23,875	35,000	35,000
1341 Hardware Maintenance & Support	23	692	1,000	1,000
1400 Maintenance - Buildings and Improvements	201	485	2,500	2,500
1402 Minor Alterations and Improvements	46	3,359	10,000	10,000
1600 Memberships	628	643	2,000	2,000
1800 Office Expense	15,571	11,079	16,000	16,000
1801 Duplicating Services (Publishing Services)	27	1,191	5,000	5,000
1802 Periodicals and Journals	0	749	2,000	2,000
1803 Postage	75	2,738	5,000	5,000
1809 Minor Office Equipment to be Controlled	2,788	3,939	20,000	20,000
1900 Professional and Specialized Services	258,249	253,210	558,729	558,729
1911 CWCAP Charges	139,622	131,471	321,000	321,000
1912 Investment Administrative Fees	31,812	36,855	40,000	40,000
1940 Enterprise IT Services	97,494	164,902	215,938	215,938
2100 Rents and Leases - Equipment	8,096	9,008	12,000	12,000
2140 Software Leases & Licenses	66,016	63,622	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	99,248	92,712	95,575	95,575
2400 Special Departmental Expense	50	403	10,000	10,000
2600 Transportation and Travel - General	806	1,160	11,364	11,364
2601 Private Auto Mileage	168	36	1,000	1,000
2602 Garage Expense	956	1,594	2,500	2,500

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2700 Transportation and Travel - Meetings/Conferences	750	779	8,000	8,000
2890 Intra-Agency Services & Supplies Billing Offsets	(6,316)	(6,476)	(6,245)	(6,245)
Total Services & Supplies	8,279,577	8,716,464	12,695,336	12,695,336
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(3,724)	(4,972)	(5,000)	(5,000)
Total Services & Supplies Reimbursements	(3,724)	(4,972)	(5,000)	(5,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	300,000	300,000
3500 Judgments and Damages - Note 1	26,358,281	23,975,453	19,090,430	19,090,430
Total Other Charges	26,358,281	23,975,453	19,390,430	19,390,430
TOTAL OPERATING EXPENSES	36,194,831	34,253,136	33,715,628	33,715,628
OPERATING INCOME (LOSS)	(4,475,347)	(3,279,547)	(3,345,697)	(3,345,697)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	684,167	1,328,953	1,200,000	1,200,000
Total Revenue from Use of Money and Property	684,167	1,328,953	1,200,000	1,200,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,334,304	513,876	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	1,669	3,962	0	0
7690 Returned Check Charges	25	0	0	0
Total Miscellaneous Revenues	1,335,998	517,838	250,000	250,000
TOTAL NON-OPERATING REVENUES	2,020,165	1,846,791	1,450,000	1,450,000
NON-OPERATING INCOME (LOSS)	2,020,165	1,846,791	1,450,000	1,450,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,455,182)	(1,432,756)	(1,895,697)	(1,895,697)
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,231,691	(326,691)	0	0
CHANGE IN NET POSITION	(223,491)	(1,759,447)	(1,895,697)	(1,895,697)
Net Position - Beginning Balance	3,835,202	3,611,711	1,895,697	1,895,697
Net Position - Ending Balance	3,611,711	1,852,264	0	0
<p>Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.</p>				

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	856	0	0	0
Total Taxes	856	0	0	0
Charges For Services				
7590 Other Charges for Services	24,860,680	27,861,844	27,527,469	27,527,469
Total Charges For Services	24,860,680	27,861,844	27,527,469	27,527,469
TOTAL OPERATING REVENUES	24,861,536	27,861,844	27,527,469	27,527,469
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	24,645	(52,250)	0	0
0101 Regular Salaries	4,672,579	5,046,211	5,343,733	5,343,733
0102 Extra Help	63,475	6,953	19,937	19,937
0103 Overtime	143,539	122,750	164,779	164,779
0104 Annual Leave Payoffs	73,672	33,328	66,154	66,154
0105 Vacation Payoffs	13,473	54,737	33,100	33,100
0110 Performance Incentive Pay	4	0	0	0
0111 Other Pay	49,535	63,005	59,760	59,760
0112 Other Salaries	29,500	22,500	0	0
0200 Retirement	1,348,489	1,419,530	1,568,086	1,568,086
0205 1.62% Retirement ER Contribution 401(A) Plan	5,432	9,222	30,325	30,325
0206 Retiree Medical	189,955	199,854	210,755	210,755
0208 Pension Prepayment Discount	(52,771)	(58,353)	(61,179)	(61,179)
0305 Salary Continuance Insurance	2,927	3,125	2,930	2,930
0306 Health Insurance	758,390	798,424	890,664	890,664
0308 Dental Insurance	8,659	8,180	8,160	8,160
0309 Life Insurance	853	866	768	768
0310 Accidental Death and Dismemberment Insurance	172	175	192	192
0319 Other Insurance	61,663	65,294	70,488	70,488

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	611,816	581,932	590,965	590,965
0401 Medicare	69,957	73,748	77,383	77,383
0403 Optional Benefit Program	28,583	30,042	26,400	26,400
Total Salaries & Benefits	8,104,547	8,429,273	9,103,400	9,103,400
Services & Supplies				
0600 Clothing and Personal Supplies	29,758	40,279	34,149	34,149
0740 Enterprise Telephone Service Charges	190,263	30,932	12,503	12,503
0741 Telephone Service Charges from Vendors	23,129	263,289	312,000	312,000
0742 Cell Phones, Pagers, Blackberry Devices	854	2,037	3,664	3,664
1000 Household Expense	122,149	125,020	119,132	119,132
1001 Household Expense - Trash	17,829	23,107	23,743	23,743
1100 Insurance	82,036	100,918	102,867	102,867
1300 Maintenance Equipment - Non-IT Maintenance	4,248,421	4,368,670	4,059,065	4,059,065
1301 Maintenance - Inventory Parts	13,133	12,533	19,324	19,324
1302 Parts not Direct Billed to Customers	87,827	130,015	88,100	88,100
1340 Software Maintenance & Support	89,731	96,114	171,319	171,319
1400 Maintenance - Buildings and Improvements	195,283	264,910	319,747	319,747
1402 Minor Alterations and Improvements	6,957	10,361	19,605	19,605
1500 Medical, Dental and Laboratory Supplies	52	0	150	150
1600 Memberships	2,169	2,933	2,674	2,674
1700 Miscellaneous Expense	23,805	(5,330)	24,500	24,500
1800 Office Expense	21,383	9,396	18,995	18,995
1801 Duplicating Services (Publishing Services)	5,742	0	5,060	5,060
1802 Periodicals and Journals	0	0	500	500
1803 Postage	734	1,740	2,685	2,685
1809 Minor Office Equipment to be Controlled	0	12,010	10,800	10,800
1840 IT Hardware Purchases (Purchases under \$5,000)	27,377	30,851	42,500	42,500
1900 Professional and Specialized Services	1,809,601	1,672,911	1,894,810	1,894,810

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1908 Temporary Help	44,734	24,900	22,124	22,124
1911 CWCAP Charges	495,479	568,236	622,185	622,185
1912 Investment Administrative Fees	9,654	10,187	10,332	10,332
1940 Enterprise IT Services	0	0	10,035	10,035
1941 IT Professional Services Contracts	(713)	958	100	100
2100 Rents and Leases - Equipment	9,023	10,990	15,162	15,162
2140 Software Leases & Licenses	32,481	22,967	57,008	57,008
2300 Small Tools and Instruments	78,503	50,434	120,362	120,362
2400 Special Departmental Expense	3,744,397	4,182,435	4,114,311	4,114,311
2600 Transportation and Travel - General	10,560	13,985	15,078	15,078
2601 Private Auto Mileage	395	1,855	580	580
2602 Garage Expense	229,056	209,108	384,243	384,243
2700 Transportation and Travel - Meetings/Conferences	9,914	0	9,870	9,870
2801 Utilities - Purchased Electricity	166,545	179,446	197,950	197,950
2802 Utilities - Purchased Gas	13,065	24,814	23,088	23,088
2803 Utilities - Purchased Water	41,697	32,313	56,356	56,356
2890 Intra-Agency Services & Supplies Billing Offsets	(229,040)	(214,340)	(384,013)	(384,013)
Total Services & Supplies	11,653,983	12,310,984	12,562,663	12,562,663
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,400,000	1,400,000
3700 Taxes and Assessments	7,870	7,965	10,965	10,965
Total Other Charges	7,870	7,965	1,410,965	1,410,965
Capital Assets				
Equipment				
4000 Equipment	0	0	5,607,200	14,122,200
Total Equipment	0	0	5,607,200	14,122,200
Total Capital Assets	0	0	5,607,200	14,122,200

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Miscellaneous				
5300 Depreciation	5,568,007	6,175,146	11,900	11,900
Total Miscellaneous	5,568,007	6,175,146	11,900	11,900
TOTAL OPERATING EXPENSES	25,334,407	26,923,368	28,696,128	37,211,128
OPERATING INCOME (LOSS) - Note 1	(472,871)	938,476	(1,168,659)	(9,683,659)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	205,118	365,890	247,501	247,501
Total Revenue from Use of Money and Property	205,118	365,890	247,501	247,501
Miscellaneous Revenues				
7670 Miscellaneous Revenue	269,463	37,613	23,460	23,460
7680 Six-Month Expired (Outlawed) Checks	594	362	683	683
Total Miscellaneous Revenues	270,057	37,975	24,143	24,143
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	3,516	0	0	0
Total Other Financing Sources	3,516	0	0	0
TOTAL NON-OPERATING REVENUES	478,691	403,865	271,644	271,644
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,484,476	3,484,476
Total Special Items	0	0	3,484,476	3,484,476
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(341,032)	(601,261)	0	0
Total Miscellaneous	(341,032)	(601,261)	0	0
TOTAL NON-OPERATING EXPENSES	(341,032)	(601,261)	3,484,476	3,484,476

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	819,723	1,005,126	(3,212,832)	(3,212,832)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	346,852	1,943,602	(4,381,491)	(12,896,491)
7805 Capital Contributions	424,263	87,231	0	0
7810 Transfers In - from Fund 100	4,738,390	1,194,809	2,050,999	6,955,999
7811 Transfers In - from Funds 101-199	970,093	808,726	1,904,937	1,904,937
7812 Transfers In - from Funds 2AA-299	11,645	20,655	76,000	76,000
7814 Transfers In - from Funds 400-499	1,838,901	2,230,579	1,402,000	1,402,000
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	3,136,327	1,983,729	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	1,863,687	(5,330)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(7,376,634)	(757,376)	11,900	11,900
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	(4,763,148)	(6,620,835)	(5,854,323)	(2,244,323)
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec.	(72,336)	(72,336)	(80,000)	(80,000)
CHANGE IN NET POSITION	903,040	598,454	(5,084,978)	(5,084,978)
Net Position - Beginning Balance	4,656,589	5,559,629	5,084,978	5,084,978
Net Position - Ending Balance	5,559,629	6,158,083	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment				
Replacement - Note 3	7,582,843	5,679,345	3,556,201	7,166,201
Additional Equipment & Excess Replacement Cost over Depreciation - Note 4	4,738,390	1,194,809	2,050,999	6,955,999
Total Equipment	12,321,233	6,874,154	5,607,200	14,122,200
4200 Buildings and Improvements				
PA13 CCG-Replace 4160 TMFR & 480 Volt Dist	482,487	1,931	0	0
Total Buildings and Improvements	482,487	1,931	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	12,803,720	6,876,085	5,607,200	14,122,200

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2019-20 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 2019-20 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)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,008,591	4,693,873	5,000,000	5,000,000
Total Charges For Services	4,008,591	4,693,873	5,000,000	5,000,000
TOTAL OPERATING REVENUES	4,008,591	4,693,873	5,000,000	5,000,000
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(30,332)	3,191	0	0
0101 Regular Salaries	776,798	908,479	934,401	934,401
0102 Extra Help	85,628	718	80,600	80,600
0103 Overtime	34,201	32,935	35,000	35,000
0104 Annual Leave Payoffs	25,804	868	10,000	10,000
0105 Vacation Payoffs	18,565	1,158	10,000	10,000
0111 Other Pay	5,343	5,126	5,000	5,000
0112 Other Salaries	5,500	5,000	0	0
0200 Retirement	217,752	242,652	252,324	252,324
0205 1.62% Retirement ER Contribution 401(A) Plan	314	2,507	9,481	9,481
0206 Retiree Medical	31,413	35,718	35,082	35,082
0208 Pension Prepayment Discount	(9,078)	(9,234)	(13,585)	(13,585)
0305 Salary Continuance Insurance	798	872	1,000	1,000
0306 Health Insurance	108,304	153,031	160,884	160,884
0308 Dental Insurance	1,968	2,040	2,808	2,808
0309 Life Insurance	195	216	288	288
0310 Accidental Death and Dismemberment Insurance	39	44	72	72
0319 Other Insurance	13,237	14,037	14,892	14,892
0352 Workers Compensation - General	40,380	38,002	37,707	37,707
0401 Medicare	13,567	13,392	14,720	14,720
0403 Optional Benefit Program	9,042	7,000	9,072	9,072
Total Salaries & Benefits	1,349,438	1,457,752	1,599,746	1,599,746

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	0	4,433	5,000	5,000
0700 Communications	109	353	324	324
0740 Enterprise Telephone Service Charges	11,327	9,933	11,004	11,004
0742 Cell Phones, Pagers, Blackberry Devices	1,394	1,780	2,000	2,000
1000 Household Expense	27,206	8,467	28,000	28,000
1001 Household Expense - Trash	1,388	1,402	2,000	2,000
1100 Insurance	9,412	10,466	11,649	11,649
1300 Maintenance Equipment - Non-IT Maintenance	54,105	30,000	70,000	70,000
1340 Software Maintenance & Support	35,965	20,644	48,584	48,584
1341 Hardware Maintenance & Support	0	109	147,129	147,129
1400 Maintenance - Buildings and Improvements	83,117	81,394	60,000	60,000
1402 Minor Alterations and Improvements	75,246	101,693	50,000	50,000
1600 Memberships	225	0	0	0
1800 Office Expense	336,080	5,328	28,500	28,500
1803 Postage	0	12,560	100,000	100,000
1806 Printing Costs - Outside Vendors	547,906	1,148,651	1,102,847	1,102,847
1809 Minor Office Equipment to be Controlled	5,020	6,035	15,000	15,000
1840 IT Hardware Purchases (Purchases under \$5,000)	9,536	20,644	35,560	35,560
1900 Professional and Specialized Services	95,764	127,570	127,460	127,460
1908 Temporary Help	4,618	71,063	75,000	75,000
1911 CWCAP Charges	119,196	55,735	120,000	120,000
1912 Investment Administrative Fees	2,236	2,086	2,500	2,500
1920 Non-Claimable Administrative Expense	1,882	4,034	4,112	4,112
1940 Enterprise IT Services	178,651	68,249	200,000	200,000
1941 IT Professional Services Contracts	0	5,740	0	0
2100 Rents and Leases - Equipment	400,523	355,007	430,000	430,000
2140 Software Leases & Licenses	42,801	214,391	90,412	90,412
2400 Special Departmental Expense	46	4,740	33,000	33,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2412 Facilities and Warehouse Supplies	0	5,075	0	0
2600 Transportation and Travel - General	2,070	1,250	2,500	2,500
2601 Private Auto Mileage	0	16	0	0
2602 Garage Expense	14,612	17,600	40,000	40,000
2700 Transportation and Travel - Meetings/Conferences	2,619	1,272	5,000	5,000
2740 IT Training & Travel	948	0	5,000	5,000
2801 Utilities - Purchased Electricity	32,465	28,480	13,000	13,000
2802 Utilities - Purchased Gas	1,127	1,541	500	500
2803 Utilities - Purchased Water	1,402	1,355	500	500
Total Services & Supplies	2,098,996	2,429,096	2,866,581	2,866,581
Other Charges				
3251 Lease Purchase Principal Payment	0	0	618,147	618,147
3351 Lease Purchase Interest Payment	0	44,095	65,526	65,526
Total Other Charges	0	44,095	683,673	683,673
Miscellaneous				
5300 Depreciation	48,562	197,101	50,000	50,000
Total Miscellaneous	48,562	197,101	50,000	50,000
TOTAL OPERATING EXPENSES	3,496,996	4,128,044	5,200,000	5,200,000
OPERATING INCOME (LOSS) - Note 1	511,595	565,829	(200,000)	(200,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	47,434	74,414	40,000	40,000
Total Revenue from Use of Money and Property	47,434	74,414	40,000	40,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	156,903	62,558	135,000	135,000
7670 Miscellaneous Revenue	31,279	1,972	25,000	25,000
Total Miscellaneous Revenues	188,182	64,530	160,000	160,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	235,616	138,944	200,000	200,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,148,494	2,148,494
Total Special Items	0	0	2,148,494	2,148,494
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(550)	0	0	0
Total Miscellaneous	(550)	0	0	0
TOTAL NON-OPERATING EXPENSES	(550)	0	2,148,494	2,148,494
NON-OPERATING INCOME (LOSS)	236,166	138,944	(1,948,494)	(1,948,494)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	747,761	704,773	(2,148,494)	(2,148,494)
4802 Transfers Out - to Funds 2AA-299	0	(20,655)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(513,266)	525,698	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(196,596)	(768,366)	50,000	50,000
CHANGE IN NET POSITION	37,899	441,450	(2,098,494)	(2,098,494)
Net Position - Beginning Balance	1,847,920	1,885,819	2,098,494	2,098,494
Net Position - Ending Balance	1,885,819	2,327,269	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	100	179,017	0	0
4040 IT Equipment (Purchases over \$5,000)	5,737	0	0	0
Total Equipment	5,837	179,017	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements			0	0
P001 Warehouse Improvement	239,421	319,623	0	0
Total Buildings and Improvements	239,421	319,623	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	245,258	498,640	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,230,766	3,173,845	3,298,145	3,298,145
Total Miscellaneous Revenues	3,230,766	3,173,845	3,298,145	3,298,145
TOTAL OPERATING REVENUES	3,230,766	3,173,845	3,298,145	3,298,145
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	112,825	168,835	170,309	170,309
1911 CWCAP Charges	76,640	74,970	110,000	110,000
1912 Investment Administrative Fees	2,623	2,610	2,601	2,601
2400 Special Departmental Expense	927,750	936,528	1,312,600	1,312,600
Total Services & Supplies	1,119,838	1,182,943	1,595,510	1,595,510
Other Charges				
3510 Other Charges - Operating	367,849	256,129	434,495	434,495
3520 Insurance Claims	2,598,803	2,871,274	2,614,020	2,614,020
3530 Insurance Premiums	296,300	366,558	429,888	429,888
Total Other Charges	3,262,952	3,493,961	3,478,403	3,478,403
TOTAL OPERATING EXPENSES	4,382,790	4,676,904	5,073,913	5,073,913
OPERATING INCOME (LOSS)	(1,152,024)	(1,503,059)	(1,775,768)	(1,775,768)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	55,539	93,768	79,748	79,748
Total Revenue from Use of Money and Property	55,539	93,768	79,748	79,748
Miscellaneous Revenues				
7670 Miscellaneous Revenue	470,992	459,118	434,495	434,495
Total Miscellaneous Revenues	470,992	459,118	434,495	434,495
TOTAL NON-OPERATING REVENUES	526,531	552,886	514,243	514,243

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,576,615	4,576,615
Total Special Items	0	0	4,576,615	4,576,615
TOTAL NON-OPERATING EXPENSES	0	0	4,576,615	4,576,615
NON-OPERATING INCOME (LOSS)	526,531	552,886	(4,062,372)	(4,062,372)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(625,493)	(950,173)	(5,838,140)	(5,838,140)
7810 Transfers In - from Fund 100	927,750	936,528	1,312,600	1,312,600
4802 Transfers Out - to Funds 2AA-299	(1,400,000)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	0	19,877	0	0
CHANGE IN NET POSITION	(1,097,743)	6,232	(4,525,540)	(4,525,540)
Net Position - Beginning Balance	5,567,732	4,469,989	4,525,540	4,525,540
Net Position - Ending Balance	4,469,989	4,476,221	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	1,502,762	1,753,369	1,704,560	1,789,578
Total Charges For Services	1,502,762	1,753,369	1,704,560	1,789,578
TOTAL OPERATING REVENUES	1,502,762	1,753,369	1,704,560	1,789,578
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	0	0	40,000	40,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	0	14,000	14,000
1900 Professional and Specialized Services	1,056,051	1,166,110	1,880,656	1,965,674
1912 Investment Administrative Fees	924	1,668	1,627	1,627
1940 Enterprise IT Services	0	0	18,155	18,155
2400 Special Departmental Expense	0	0	600,000	600,000
Total Services & Supplies	1,056,975	1,167,778	2,554,438	2,639,456
TOTAL OPERATING EXPENSES	1,056,975	1,167,778	2,554,438	2,639,456
OPERATING INCOME (LOSS)	445,787	585,591	(849,878)	(849,878)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	20,445	60,100	49,878	49,878
Total Revenue from Use of Money and Property	20,445	60,100	49,878	49,878
Miscellaneous Revenues				
7670 Miscellaneous Revenue	534,965	553,000	800,000	800,000
Total Miscellaneous Revenues	534,965	553,000	800,000	800,000
TOTAL NON-OPERATING REVENUES	555,410	613,100	849,878	849,878

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,679,659	2,679,659
Total Special Items	0	0	2,679,659	2,679,659
TOTAL NON-OPERATING EXPENSES	0	0	2,679,659	2,679,659
NON-OPERATING INCOME (LOSS)	555,410	613,100	(1,829,781)	(1,829,781)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,001,197	1,198,691	(2,679,659)	(2,679,659)
7812 Transfers In - from Funds 2AA-299	1,400,000	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	0	(2,424)	0	0
CHANGE IN NET POSITION	2,401,197	1,196,267	(2,679,659)	(2,679,659)
Net Position - Beginning Balance	0	2,401,197	2,679,659	2,679,659
Net Position - Ending Balance	2,401,197	3,597,464	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	823,598	847,506	904,000	904,000
Total Miscellaneous Revenues	823,598	847,506	904,000	904,000
TOTAL OPERATING REVENUES	823,598	847,506	904,000	904,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	851,999	873,029	904,000	904,000
Total Other Charges	851,999	873,029	904,000	904,000
TOTAL OPERATING EXPENSES	851,999	873,029	904,000	904,000
OPERATING INCOME (LOSS)	(28,401)	(25,523)	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	110,224	110,224
Total Special Items	0	0	110,224	110,224
TOTAL NON-OPERATING EXPENSES	0	0	110,224	110,224
NON-OPERATING INCOME (LOSS)	0	0	(110,224)	(110,224)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(28,401)	(25,523)	(110,224)	(110,224)
CHANGE IN NET POSITION	(28,401)	(25,523)	(110,224)	(110,224)
Net Position - Beginning Balance	159,019	130,618	110,224	110,224
Net Position - Ending Balance	130,618	105,095	0	0