

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	2,782,154	1,969,948	2,136,046	2,136,046
Total Revenue from Use of Money and Property	2,782,154	1,969,948	2,136,046	2,136,046
Charges For Services				
7330 Communication Services	7,004	3,600	3,600	3,600
7590 Other Charges for Services	41,926,186	62,961,562	73,535,723	73,535,723
Total Charges For Services	41,933,190	62,965,162	73,539,323	73,539,323
TOTAL OPERATING REVENUES	44,715,344	64,935,110	75,675,369	75,675,369
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	24,904	(26,471)	0	0
0101 Regular Salaries	4,311,204	4,301,379	5,274,999	5,274,999
0102 Extra Help	19,499	29,224	20,000	20,000
0103 Overtime	45,969	58,001	61,430	61,430
0104 Annual Leave Payoffs	144,267	93,830	55,720	55,720
0111 Other Pay	0	738	0	0
0112 Other Salaries	25,418	83	360,072	360,072
0200 Retirement	1,151,122	1,276,955	1,548,483	1,548,483
0204 County Paid Executive Deferred Compensation Plan	7,330	227	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	1,306	3,954	12,422	12,422
0206 Retiree Medical	172,297	153,650	184,651	184,651
0208 Pension Prepayment Discount	(87,255)	(88,211)	(76,954)	(76,954)
0301 Unemployment Insurance	(476)	(35)	0	0
0305 Salary Continuance Insurance	9,178	9,100	11,886	11,886
0306 Health Insurance	501,578	481,775	670,920	670,920
0308 Dental Insurance	25,116	24,068	32,364	32,364
0309 Life Insurance	4,963	3,431	3,204	3,204
0310 Accidental Death and Dismemberment Insurance	477	468	720	720

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OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0319 Other Insurance	16,139	16,339	17,472	17,472
0352 Workers Compensation - General	36,812	31,292	26,739	26,739
0401 Medicare	63,690	62,618	74,670	74,670
0402 Executive Car Allowance	9,180	765	18,360	18,360
0403 Optional Benefit Program	79,807	78,167	103,608	103,608
Total Salaries & Benefits	6,562,526	6,511,346	8,400,766	8,400,766
Services & Supplies				
0500 Agricultural	0	525	0	0
0701 Telephone/Telegraph - Interfund Transfer	0	22	0	0
0740 Enterprise Telephone Service Charges	450,671	630,340	575,000	575,000
0741 Telephone Service Charges from Vendors	5,057,597	4,952,822	5,205,888	5,205,888
0742 Cell Phones, Pagers, Blackberry Devices	41,588	24,638	32,091	32,091
0900 Food	27	922	700	700
1000 Household Expense	49,473	43,338	55,000	55,000
1001 Household Expense - Trash	6,925	6,978	6,780	6,780
1100 Insurance	59,656	58,824	54,648	54,648
1300 Maintenance Equipment - Non-IT Maintenance	17,377	4,460	56,865	56,865
1340 Software Maintenance & Support	1,449,130	668,394	502,661	502,661
1341 Hardware Maintenance & Support	511,931	419,790	551,762	551,762
1400 Maintenance - Buildings and Improvements	250,317	414,941	260,070	260,070
1402 Minor Alterations and Improvements	241,501	287,038	1,015,935	1,015,935
1600 Memberships	2,185	1,330	1,135	1,135
1800 Office Expense	43,530	38,665	58,380	58,380
1801 Duplicating Services (CEO/Reprographics)	6,577	1,775	10,839	10,839
1803 Postage	243	510	500	500
1806 Printing Costs - Outside Vendors	320	0	2,000	2,000
1809 Minor Office Equipment to be Controlled	16,378	1,476	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	77,987	64,779	178,495	178,495

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OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1900 Professional and Specialized Services	545,001	897,992	1,869,123	1,869,123
1903 Surveys and Studies	0	780	0	0
1908 Temporary Help	4,993	42,730	100,000	100,000
1911 CWCAP Charges	1,326,049	1,095,744	1,327,898	1,327,898
1912 Investment Administrative Fees	14,804	18,768	15,000	15,000
1920 Non-Claimable Administrative Expense	10,111	6,167	10,111	10,111
1940 Enterprise IT Services	10,691,175	6,686,604	12,653,677	12,653,677
1941 IT Professional Services Contracts	28,365,882	31,419,629	53,207,131	53,207,131
2000 Publications and Legal Notices	0	299	0	0
2100 Rents and Leases - Equipment	12,645	12,343	3,800	3,800
2140 Software Leases & Licenses	1,325,145	1,274,018	1,105,568	1,105,568
2141 IT Hardware Leases	119,106	2,480	1,351,960	1,351,960
2200 Rents and Leases - Buildings and Improvements	132,057	236,356	99,594	99,594
2300 Small Tools and Instruments	826	392	6,404	6,404
2400 Special Departmental Expense	4,570	12,926	85,685	85,685
2412 Facilities and Warehouse Supplies	23	0	0	0
2600 Transportation and Travel - General	5,516	3,964	30,962	30,962
2601 Private Auto Mileage	2,188	2,883	4,300	4,300
2602 Garage Expense	9,030	9,970	300	300
2700 Transportation and Travel - Meetings/Conferences	3,057	1,290	0	0
2740 IT Training & Travel	11,222	46,438	106,700	106,700
2801 Utilities - Purchased Electricity	1,359,426	1,390,262	1,935,330	1,935,330
2803 Utilities - Purchased Water	34,952	32,816	40,000	40,000
2890 Intra-Agency Services & Supplies Billing Offsets	(11,141,846)	(7,316,944)	(13,228,677)	(13,228,677)
Total Services & Supplies	41,119,346	43,499,474	69,303,615	69,303,615
Capital Assets				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	884,000	884,000
Total Equipment	0	0	884,000	884,000

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OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	5,736,054	5,736,054
Total Buildings & Improvements	0	0	5,736,054	5,736,054
Total Capital Assets	0	0	6,620,054	6,620,054
Miscellaneous				
5300 Depreciation	526,770	1,454,938	705,653	705,653
Total Miscellaneous	526,770	1,454,938	705,653	705,653
TOTAL OPERATING EXPENSES	48,208,642	51,465,758	85,030,088	85,030,088
OPERATING INCOME (LOSS) - Note 1	(3,493,297)	13,469,352	(9,354,719)	(9,354,719)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	66,135	113,290	65,000	65,000
Total Revenue from Use of Money and Property	66,135	113,290	65,000	65,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	2,426	3,430	0	0
7670 Miscellaneous Revenue	415,817	79,211	0	0
7690 Returned Check Charges	0	25	0	0
Total Miscellaneous Revenues	418,244	82,666	0	0
TOTAL NON-OPERATING REVENUES	484,379	195,956	65,000	65,000
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(560)	(1,146)	0	0
Total Miscellaneous	(560)	(1,146)	0	0
TOTAL NON-OPERATING EXPENSES	(560)	(1,146)	0	0
NON-OPERATING INCOME (LOSS)	484,938	197,103	65,000	65,000

FUND TITLE: 289 Information Technology
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SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(3,008,359)	13,666,455	(9,289,719)	(9,289,719)
7805 Capital Contributions	237,624	0	0	0
7810 Transfers In - from Fund 100	0	790,000	0	0
4800 Transfers Out - to Fund 100	0	0	(790,000)	(790,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	7,368	(434,246)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(2,464,739)	(1,671,644)	4,913,234	4,913,234
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(31,468)	(6,503,602)	0	0
CHANGE IN NET POSITION	(5,259,574)	5,846,962	(5,166,485)	(5,166,485)
Net Position - Beginning Balance	10,918,722	5,659,148	5,166,485	5,166,485
Net Position - Ending Balance	5,659,148	11,506,110	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	400,387	375,895	884,000	884,000
Total Equipment	400,387	375,895	884,000	884,000
4200 Buildings and Improvements				
P633 OC Data Center Suppression Project	8,461	0	0	0
P634 OC Data Center HVAC 2012 Upgrade Project	17	0	0	0
P635 OCDC Gate Replacement Project	6,344	0	0	0
P638 Upgrade Data Center Physical Security System	14,487	0	0	0
P640 KVA Back-Up Generator Project	23,737	669,964	3,205,731	3,205,731
P641 Cooling Plant Refresh Project	25,818	3,392	2,233,397	2,233,397
P645 Security Access Upgrade	0	0	200,000	200,000
P646 Relocation of Water Shut-Off Valve	0	0	50,000	50,000
P647 OCDC Additional UPS Unit	0	0	46,926	46,926
Total Buildings and Improvements	78,864	673,356	5,736,054	5,736,054
TOTAL CAPITAL ASSET ACQUISITIONS	479,251	1,049,252	6,620,054	6,620,054

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 SERVICE ACTIVITY: Communications

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2015-16 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 2015-16 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	151,623,095	158,106,819	173,498,000	173,498,000
Total Miscellaneous Revenues	151,623,095	158,106,819	173,498,000	173,498,000
TOTAL OPERATING REVENUES	151,623,095	158,106,819	173,498,000	173,498,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	152,348,868	159,037,993	177,631,456	177,631,456
Total Other Charges	152,348,868	159,037,993	177,631,456	177,631,456
TOTAL OPERATING EXPENSES	152,348,868	159,037,993	177,631,456	177,631,456
OPERATING INCOME (LOSS)	(725,774)	(931,174)	(4,133,456)	(4,133,456)
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	102,369	249,939	0	0
Total Miscellaneous Revenues	102,369	249,939	0	0
TOTAL NON-OPERATING REVENUES	102,369	249,939	0	0
NON-OPERATING INCOME (LOSS)	102,369	249,939	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(623,405)	(681,235)	(4,133,456)	(4,133,456)
CHANGE IN NET POSITION	(623,405)	(681,235)	(4,133,456)	(4,133,456)
Net Position - Beginning Balance	5,330,661	4,707,256	4,133,456	4,133,456
Net Position - Ending Balance	4,707,256	4,026,021	0	0

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	(3)	0	0	0
Total Miscellaneous Revenues	(3)	0	0	0
TOTAL OPERATING REVENUES	(3)	0	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	41,531	55,918	49,037	49,037
1911 CWCAP Charges	78,240	74,407	115,017	115,017
1912 Investment Administrative Fees	9,590	8,128	6,621	6,621
Total Services & Supplies	129,360	138,453	170,675	170,675
Other Charges				
3520 Insurance Claims	165,179	1,112,453	9,833,893	9,833,893
Total Other Charges	165,179	1,112,453	9,833,893	9,833,893
TOTAL OPERATING EXPENSES	294,540	1,250,906	10,004,568	10,004,568
OPERATING INCOME (LOSS)	(294,543)	(1,250,906)	(10,004,568)	(10,004,568)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	42,823	47,967	40,947	40,947
Total Revenue from Use of Money and Property	42,823	47,967	40,947	40,947
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,024	7,445	0	0
Total Miscellaneous Revenues	7,024	7,445	0	0
TOTAL NON-OPERATING REVENUES	49,847	55,412	40,947	40,947
NON-OPERATING INCOME (LOSS)	49,847	55,412	40,947	40,947

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(244,696)	(1,195,494)	(9,963,621)	(9,963,621)
CHANGE IN NET POSITION	(244,696)	(1,195,494)	(9,963,621)	(9,963,621)
Net Position - Beginning Balance	11,418,792	11,174,096	9,963,621	9,963,621
Net Position - Ending Balance	11,174,096	9,978,602	0	0

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	64,340,671	61,600,837	72,824,568	72,824,568
Total Miscellaneous Revenues	64,340,671	61,600,837	72,824,568	72,824,568
TOTAL OPERATING REVENUES	64,340,671	61,600,837	72,824,568	72,824,568
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	2,982,204	3,488,878	3,575,981	3,575,981
1911 CWCAP Charges	158,047	138,538	162,874	162,874
1912 Investment Administrative Fees	15,701	16,388	14,853	14,853
2400 Special Departmental Expense	687,399	754,985	754,552	754,552
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	3,843,351	4,398,788	4,550,519	4,550,519
Other Charges				
3520 Insurance Claims	62,179,907	56,362,582	79,311,048	79,311,048
Total Other Charges	62,179,907	56,362,582	79,311,048	79,311,048
TOTAL OPERATING EXPENSES	66,023,258	60,761,370	83,861,567	83,861,567
OPERATING INCOME (LOSS)	(1,682,587)	839,467	(11,036,999)	(11,036,999)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	70,718	97,355	91,857	91,857
Total Revenue from Use of Money and Property	70,718	97,355	91,857	91,857
Intergovernmental Revenues				
7040 Federal - Health Administration	921,736	1,114,653	1,050,000	1,050,000
Total Intergovernmental Revenues	921,736	1,114,653	1,050,000	1,050,000

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	814,359	1,676,724	650,000	650,000
Total Miscellaneous Revenues	814,359	1,676,724	650,000	650,000
TOTAL NON-OPERATING REVENUES	1,806,813	2,888,731	1,791,857	1,791,857
NON-OPERATING INCOME (LOSS)	1,806,813	2,888,731	1,791,857	1,791,857
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	124,226	3,728,198	(9,245,142)	(9,245,142)
Changes to Reserves - Encumbrance - (Inc)/Dec.	1,263,562	(534)	0	0
CHANGE IN NET POSITION	1,387,788	3,727,664	(9,245,142)	(9,245,142)
Net Position - Beginning Balance	7,293,117	8,680,905	9,245,142	9,245,142
Net Position - Ending Balance	8,680,905	12,408,569	0	0

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	786,677	865,588	975,000	975,000
Total Charges For Services	786,677	865,588	975,000	975,000
Miscellaneous Revenues				
7710 Insurance Premiums	35,945,392	40,296,559	45,098,200	45,098,200
Total Miscellaneous Revenues	35,945,392	40,296,559	45,098,200	45,098,200
TOTAL OPERATING REVENUES	36,732,069	41,162,147	46,073,200	46,073,200
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(3,755)	(2,132)	0	0
0101 Regular Salaries	1,258,632	1,322,792	1,396,032	1,396,032
0103 Overtime	3,086	2,383	5,000	5,000
0104 Annual Leave Payoffs	27,441	30,624	50,000	50,000
0111 Other Pay	1,743	1,731	1,680	1,680
0112 Other Salaries	9,974	293	0	0
0200 Retirement	339,197	392,319	409,085	409,085
0205 1.62% Retirement ER Contribution 401(A) Plan	0	2,012	5,006	5,006
0206 Retiree Medical	50,404	47,248	48,871	48,871
0208 Pension Prepayment Discount	(14,676)	(26,191)	(21,195)	(21,195)
0301 Unemployment Insurance	(147)	0	0	0
0305 Salary Continuance Insurance	1,478	1,526	1,702	1,702
0306 Health Insurance	175,268	184,883	193,320	193,320
0308 Dental Insurance	3,740	3,971	3,348	3,348
0309 Life Insurance	738	544	324	324
0310 Accidental Death and Dismemberment Insurance	71	75	72	72
0319 Other Insurance	7,483	8,023	8,112	8,112
0352 Workers Compensation - General	4,530	8,646	10,765	10,765
0401 Medicare	18,218	19,252	20,256	20,256

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	12,833	13,417	14,016	14,016
Total Salaries & Benefits	1,896,258	2,011,416	2,146,394	2,146,394
Services & Supplies				
0740 Enterprise Telephone Service Charges	3,910	9,383	12,000	12,000
0742 Cell Phones, Pagers, Blackberry Devices	4,103	3,842	5,500	5,500
1100 Insurance	247,631	240,394	250,226	250,226
1300 Maintenance Equipment - Non-IT Maintenance	745	169	500	500
1341 Hardware Maintenance & Support	648	648	1,000	1,000
1400 Maintenance - Buildings and Improvements	0	140	500	500
1402 Minor Alterations and Improvements	14	387	500	500
1600 Memberships	2,225	2,522	4,000	4,000
1800 Office Expense	6,856	4,477	8,000	8,000
1801 Duplicating Services (CEO/Reprographics)	683	1,059	5,000	5,000
1803 Postage	2,000	2,000	2,000	2,000
1809 Minor Office Equipment to be Controlled	1,230	5,906	20,000	20,000
1900 Professional and Specialized Services	4,368,734	4,540,964	4,952,755	4,952,755
1908 Temporary Help	21,107	11,949	0	0
1911 CWCAP Charges	137,470	180,360	231,000	231,000
1912 Investment Administrative Fees	52,459	42,986	90,000	90,000
1920 Non-Claimable Administrative Expense	2,343	1,831	3,500	3,500
1940 Enterprise IT Services	10,085	(214)	25,000	25,000
2000 Publications and Legal Notices	847	0	0	0
2100 Rents and Leases - Equipment	0	0	3,200	3,200
2140 Software Leases & Licenses	4,425	4,425	5,000	5,000
2200 Rents and Leases - Buildings and Improvements	195,148	200,949	195,722	195,722
2300 Small Tools and Instruments	6,021	0	18,700	18,700
2400 Special Departmental Expense	2,720	1,208	10,000	10,000
2600 Transportation and Travel - General	10,021	7,971	9,000	9,000

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2601 Private Auto Mileage	830	2,612	2,500	2,500
2602 Garage Expense	5,524	1,320	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	5,520	10,303	18,000	18,000
2740 IT Training & Travel	16	0	0	0
2890 Intra-Agency Services & Supplies Billing Offsets	(8,095)	(14,614)	(16,045)	(16,045)
Total Services & Supplies	5,085,221	5,262,978	5,867,558	5,867,558
Other Charges				
3500 Judgments and Damages	(1,044,745)	0	0	0
3520 Insurance Claims - Note 1	31,662,968	36,307,334	38,991,386	38,991,386
Total Other Charges	30,618,223	36,307,334	38,991,386	38,991,386
TOTAL OPERATING EXPENSES	37,599,702	43,581,729	47,005,338	47,005,338
OPERATING INCOME (LOSS)	(867,633)	(2,419,581)	(932,138)	(932,138)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	236,423	256,062	300,000	300,000
Total Revenue from Use of Money and Property	236,423	256,062	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	388,016	1,756,350	250,000	250,000
Total Miscellaneous Revenues	388,016	1,756,350	250,000	250,000
TOTAL NON-OPERATING REVENUES	624,439	2,012,412	550,000	550,000
NON-OPERATING EXPENSES				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	400,000	400,000
Total Other Charges	0	0	400,000	400,000
TOTAL NON-OPERATING EXPENSES	0	0	400,000	400,000

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	624,439	2,012,412	150,000	150,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(243,194)	(407,169)	(782,138)	(782,138)
7810 Transfers In - from Fund 100	294,402	676,823	700,000	700,000
4802 Transfers Out - to Funds 2AA-299	0	0	(15,676)	(15,676)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(87,450)	(148,290)	0	0
CHANGE IN NET POSITION	(36,242)	121,364	(97,814)	(97,814)
Net Position - Beginning Balance	36,242	0	97,814	97,814
Net Position - Ending Balance	0	121,364	0	0
<p>Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims "incurred but not reported" (IBNR) as well as reported claims.</p>				

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	84,485	94,966	80,000	80,000
Total Charges For Services	84,485	94,966	80,000	80,000
Miscellaneous Revenues				
7710 Insurance Premiums	31,726,376	32,486,972	32,791,432	32,791,432
Total Miscellaneous Revenues	31,726,376	32,486,972	32,791,432	32,791,432
TOTAL OPERATING REVENUES	31,810,861	32,581,938	32,871,432	32,871,432
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	5,017	(5,679)	0	0
0101 Regular Salaries	902,539	929,755	967,874	967,874
0103 Overtime	384	2,546	5,000	5,000
0104 Annual Leave Payoffs	27,293	33,903	50,000	50,000
0111 Other Pay	0	714	840	840
0112 Other Salaries	3,411	0	0	0
0200 Retirement	240,445	274,967	284,284	284,284
0205 1.62% Retirement ER Contribution 401(A) Plan	0	958	2,156	2,156
0206 Retiree Medical	35,939	33,206	33,902	33,902
0208 Pension Prepayment Discount	(17,131)	(18,456)	(15,103)	(15,103)
0301 Unemployment Insurance	(101)	0	0	0
0305 Salary Continuance Insurance	2,133	2,242	2,272	2,272
0306 Health Insurance	122,990	122,023	135,648	135,648
0308 Dental Insurance	7,557	7,937	7,812	7,812
0309 Life Insurance	1,491	1,124	756	756
0310 Accidental Death and Dismemberment Insurance	143	152	168	168
0319 Other Insurance	3,346	3,473	3,744	3,744
0352 Workers Compensation - General	2,678	2,638	3,058	3,058
0401 Medicare	11,252	11,663	11,784	11,784

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0403 Optional Benefit Program	24,792	24,500	24,528	24,528
Total Salaries & Benefits	1,374,179	1,427,666	1,518,723	1,518,723
Services & Supplies				
0740 Enterprise Telephone Service Charges	12,082	19,249	25,000	25,000
0742 Cell Phones, Pagers, Blackberry Devices	913	894	2,500	2,500
1100 Insurance	9,504,516	9,041,855	11,218,475	11,218,475
1300 Maintenance Equipment - Non-IT Maintenance	132	172	1,000	1,000
1340 Software Maintenance & Support	23,875	23,875	40,000	40,000
1341 Hardware Maintenance & Support	648	648	1,000	1,000
1400 Maintenance - Buildings and Improvements	1,030	563	2,500	2,500
1402 Minor Alterations and Improvements	1,727	8,947	10,000	10,000
1600 Memberships	805	1,085	2,000	2,000
1800 Office Expense	13,499	12,422	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	692	373	5,000	5,000
1803 Postage	2,000	2,000	2,000	2,000
1809 Minor Office Equipment to be Controlled	373	6,475	20,000	20,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	0	2,500	2,500
1900 Professional and Specialized Services	284,804	286,879	717,259	717,259
1908 Temporary Help	20,640	11,080	0	0
1911 CWCAP Charges	211,154	218,839	321,000	321,000
1912 Investment Administrative Fees	10,417	17,745	30,000	30,000
1920 Non-Claimable Administrative Expense	2,050	1,290	3,000	3,000
1940 Enterprise IT Services	52,310	91,885	100,000	100,000
1941 IT Professional Services Contracts	86,013	35,997	0	0
2100 Rents and Leases - Equipment	6,145	6,999	12,000	12,000
2140 Software Leases & Licenses	61,971	61,518	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	116,552	119,411	125,134	125,134
2400 Special Departmental Expense	126	70	10,000	10,000

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	204	195	1,000	1,000
2601 Private Auto Mileage	275	205	1,000	1,000
2602 Garage Expense	0	0	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	2,521	1,675	8,000	8,000
2890 Intra-Agency Services & Supplies Billing Offsets	(7,174)	(6,986)	(7,396)	(7,396)
Total Services & Supplies	10,410,298	9,965,358	12,752,472	12,752,472
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(4,573)	(3,708)	(3,000)	(3,000)
Total Services & Supplies Reimbursements	(4,573)	(3,708)	(3,000)	(3,000)
Other Charges				
3500 Judgments and Damages - Note 1	21,077,147	19,117,093	21,237,647	21,237,647
Total Other Charges	21,077,147	19,117,093	21,237,647	21,237,647
TOTAL OPERATING EXPENSES	32,857,052	30,506,409	35,505,842	35,505,842
OPERATING INCOME (LOSS)	(1,046,190)	2,075,529	(2,634,410)	(2,634,410)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	53,937	107,579	60,000	60,000
Total Revenue from Use of Money and Property	53,937	107,579	60,000	60,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,416,314	581,080	250,000	250,000
7680 Six-Month Expired (Outlawed) Checks	25	3,103	0	0
Total Miscellaneous Revenues	4,416,339	584,183	250,000	250,000
TOTAL NON-OPERATING REVENUES	4,470,276	691,762	310,000	310,000

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	300,000	300,000
Total Other Charges	0	0	300,000	300,000
TOTAL NON-OPERATING EXPENSES	0	0	300,000	300,000
NON-OPERATING INCOME (LOSS)	4,470,276	691,762	10,000	10,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,424,086	2,767,291	(2,624,410)	(2,624,410)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(2,949,979)	0	0	0
CHANGE IN NET POSITION	474,107	2,767,291	(2,624,410)	(2,624,410)
Net Position - Beginning Balance	117,485	591,592	2,624,410	2,624,410
Net Position - Ending Balance	591,592	3,358,883	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
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	21,298,852	20,525,577	22,690,609	22,690,609
Total Charges For Services	21,298,852	20,525,577	22,690,609	22,690,609
TOTAL OPERATING REVENUES	21,298,852	20,525,577	22,690,609	22,690,609
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	24,807	36,013	0	0
0101 Regular Salaries	3,922,736	3,978,044	4,386,529	4,386,529
0102 Extra Help	39,249	122,924	97,864	97,864
0103 Overtime	265,613	287,107	280,501	280,501
0104 Annual Leave Payoffs	52,495	58,704	48,956	48,956
0105 Vacation Payoffs	0	3,293	0	0
0106 Sick Leave Payoffs	0	8,166	0	0
0110 Performance Incentive Pay	9	0	0	0
0111 Other Pay	29,313	21,376	31,000	31,000
0112 Other Salaries	14,726	0	0	0
0200 Retirement	1,074,327	1,210,996	1,301,695	1,301,695
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	16,818	16,818
0206 Retiree Medical	157,335	142,672	153,452	153,452
0208 Pension Prepayment Discount	(80,438)	(81,741)	(66,149)	(66,149)
0301 Unemployment Insurance	(495)	0	0	0
0305 Salary Continuance Insurance	1,155	1,697	1,702	1,702
0306 Health Insurance	735,282	708,594	847,848	847,848
0308 Dental Insurance	3,826	5,158	5,580	5,580
0309 Life Insurance	746	701	540	540
0310 Accidental Death and Dismemberment Insurance	72	99	120	120
0319 Other Insurance	55,418	58,301	69,732	69,732
0352 Workers Compensation - General	302,562	375,644	420,721	420,721

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0401 Medicare	57,760	61,279	62,941	62,941
0403 Optional Benefit Program	10,500	17,500	17,520	17,520
Total Salaries & Benefits	6,666,998	7,016,527	7,677,370	7,677,370
Services & Supplies				
0600 Clothing and Personal Supplies	18,572	24,375	22,500	22,500
0740 Enterprise Telephone Service Charges	12,583	11,449	12,634	12,634
0742 Cell Phones, Pagers, Blackberry Devices	2,171	1,161	1,100	1,100
1000 Household Expense	63,729	84,634	71,406	71,406
1001 Household Expense - Trash	20,135	19,860	20,193	20,193
1100 Insurance	310,244	307,606	307,606	307,606
1300 Maintenance Equipment - Non-IT Maintenance	3,557,301	3,600,084	4,383,676	4,383,676
1301 Maintenance - Inventory Parts	21,022	11,417	84,686	84,686
1302 Parts not Direct Billed to Customers	110,026	105,299	136,214	136,214
1340 Software Maintenance & Support	16,669	80,186	82,208	82,208
1341 Hardware Maintenance & Support	297	125	510	510
1400 Maintenance - Buildings and Improvements	322,385	333,527	521,027	521,027
1402 Minor Alterations and Improvements	16,836	1,986	17,839	17,839
1500 Medical, Dental and Laboratory Supplies	0	0	150	150
1600 Memberships	65	1,328	1,343	1,343
1700 Miscellaneous Expense	(43,564)	35,206	21,500	21,500
1800 Office Expense	7,498	29,264	12,168	12,168
1801 Duplicating Services (CEO/Reprographics)	3,768	2,620	2,450	2,450
1802 Periodicals and Journals	257	92	542	542
1803 Postage	1,007	563	550	550
1809 Minor Office Equipment to be Controlled	0	726	26,226	26,226
1840 IT Hardware Purchases (Purchases under \$5,000)	8,819	7,686	18,000	18,000
1900 Professional and Specialized Services	1,448,360	1,602,169	1,573,878	1,573,878
1908 Temporary Help	31,911	15,708	15,511	15,511

FUND TITLE: 296 OC Fleet Services
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1911 CWCAP Charges	811,796	612,574	882,540	882,540
1912 Investment Administrative Fees	11,745	10,373	12,907	12,907
1941 IT Professional Services Contracts	0	38	0	0
2000 Publications and Legal Notices	0	677	0	0
2100 Rents and Leases - Equipment	8,109	5,750	8,604	8,604
2140 Software Leases & Licenses	85,092	22,077	46,121	46,121
2300 Small Tools and Instruments	36,227	64,748	68,141	68,141
2400 Special Departmental Expense	4,900,548	4,360,927	5,444,315	5,444,315
2600 Transportation and Travel - General	9,663	11,126	14,216	14,216
2601 Private Auto Mileage	2,179	3,386	1,630	1,630
2602 Garage Expense	348,971	481,131	428,529	428,529
2700 Transportation and Travel - Meetings/Conferences	2,612	1,010	12,800	12,800
2801 Utilities - Purchased Electricity	151,918	178,403	179,621	179,621
2802 Utilities - Purchased Gas	19,560	10,991	22,099	22,099
2803 Utilities - Purchased Water	33,938	27,747	33,732	33,732
2890 Intra-Agency Services & Supplies Billing Offsets	(343,535)	(472,543)	(428,529)	(428,529)
Total Services & Supplies	12,008,913	11,595,483	14,060,643	14,060,643
Other Charges				
3700 Taxes and Assessments	10,213	10,478	11,083	11,083
Total Other Charges	10,213	10,478	11,083	11,083
Capital Assets				
Equipment				
4000 Equipment	0	0	10,279,500	10,279,500
Total Equipment	0	0	10,279,500	10,279,500
Buildings & Improvements				
4200 Buildings and Improvements	0	0	750,000	750,000
Total Buildings & Improvements	0	0	750,000	750,000
Total Capital Assets	0	0	11,029,500	11,029,500

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Miscellaneous				
5300 Depreciation	2,476,274	2,655,913	0	0
Total Miscellaneous	2,476,274	2,655,913	0	0
TOTAL OPERATING EXPENSES	21,162,398	21,278,400	32,778,596	32,778,596
OPERATING INCOME (LOSS) - Note 1	136,454	(752,823)	(10,087,987)	(10,087,987)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	52,035	61,348	61,168	61,168
Total Revenue from Use of Money and Property	52,035	61,348	61,168	61,168
Miscellaneous Revenues				
7670 Miscellaneous Revenue	123,591	237,438	118,884	118,884
7680 Six-Month Expired (Outlawed) Checks	(4,049)	(1,720)	0	0
Total Miscellaneous Revenues	119,542	235,718	118,884	118,884
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	86,461	86,461
Total Other Financing Sources	0	0	86,461	86,461
TOTAL NON-OPERATING REVENUES	171,576	297,066	266,513	266,513
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(142,754)	(213,116)	80,766	80,766
Total Miscellaneous	(142,754)	(213,116)	80,766	80,766
TOTAL NON-OPERATING EXPENSES	(142,754)	(213,116)	80,766	80,766
NON-OPERATING INCOME (LOSS)	314,331	510,182	185,747	185,747

FUND TITLE: 296 OC Fleet Services
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	450,784	(242,641)	(9,902,240)	(9,902,240)
7805 Capital Contributions	0	112,463	0	0
7810 Transfers In - from Fund 100	900,989	2,632,271	3,182,219	3,182,219
7811 Transfers In - from Funds 101-199	39,188	300,597	442,000	442,000
7812 Transfers In - from Funds 2AA-299	7,876	0	15,676	15,676
7814 Transfers In - from Funds 400-499	0	347,182	1,029,000	1,029,000
4801 Transfers Out - to Funds 101-199	(2,080)	0	0	0
4802 Transfers Out - to Funds 2AA-299	0	(2,657)	0	0
4804 Transfers Out - to Funds 400-499	(300,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(164,342)	(1,403,546)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(43,564)	361,657	344,717	344,717
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(2,156,133)	(3,900,679)	(285,033)	(285,033)
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	(340,510)	1,351,085	(75,566)	(75,566)
Fund Balance Designated for Fuel Sys Replacement	(83,638)	(78,687)	(80,297)	(80,297)
CHANGE IN NET POSITION	(1,691,430)	(737,956)	(5,544,524)	(5,544,524)
Net Position - Beginning Balance	6,074,783	4,383,353	5,544,524	5,544,524
Net Position - Ending Balance	4,383,353	3,645,397	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment				
Replacement - Note 3	3,785,437	3,673,283	7,097,281	7,097,281
Additional & Excess Replacement Cost over Depreciation - Note 4	900,989	2,632,271	3,182,219	3,182,219
Total Equipment	4,686,426	6,305,554	10,279,500	10,279,500
4200 Buildings and Improvements				
PA13 CCG-Replace 4160 TMFR & 480 Volt Dist	25,379	59,017	750,000	750,000
PA14 Lube System Civic Center Garage	0	152,783	0	0
Total Buildings and Improvements	25,379	211,800	750,000	750,000
TOTAL CAPITAL ASSET ACQUISITIONS	4,711,805	6,517,354	11,029,500	11,029,500

FUND TITLE: 296 OC Fleet Services
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2015-16 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 2015-16 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)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,042,948	4,612,546	4,188,356	4,188,356
Total Charges For Services	4,042,948	4,612,546	4,188,356	4,188,356
TOTAL OPERATING REVENUES	4,042,948	4,612,546	4,188,356	4,188,356
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	3,062	3,897	0	0
0101 Regular Salaries	780,883	724,516	743,054	743,054
0102 Extra Help	31,264	29,465	50,000	50,000
0103 Overtime	24,788	49,360	50,000	50,000
0104 Annual Leave Payoffs	2,538	30,678	15,000	15,000
0111 Other Pay	5,757	5,777	10,000	10,000
0112 Other Salaries	2,974	0	0	0
0200 Retirement	214,594	223,003	218,421	218,421
0205 1.62% Retirement ER Contribution 401(A) Plan	0	0	4,254	4,254
0206 Retiree Medical	31,313	26,104	25,996	25,996
0208 Pension Prepayment Discount	(19,936)	(18,663)	(13,079)	(13,079)
0301 Unemployment Insurance	(102)	0	0	0
0305 Salary Continuance Insurance	255	62	234	234
0306 Health Insurance	127,366	115,226	194,400	194,400
0308 Dental Insurance	1,157	217	1,116	1,116
0309 Life Insurance	225	38	108	108
0310 Accidental Death and Dismemberment Insurance	22	4	24	24
0319 Other Insurance	13,106	13,785	20,280	20,280
0352 Workers Compensation - General	54,630	50,064	49,342	49,342
0401 Medicare	11,953	11,771	10,756	10,756
0403 Optional Benefit Program	3,500	0	3,504	3,504
Total Salaries & Benefits	1,289,349	1,265,305	1,383,410	1,383,410

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies				
0600 Clothing and Personal Supplies	2,870	0	5,273	5,273
0740 Enterprise Telephone Service Charges	9,130	11,404	11,900	11,900
0742 Cell Phones, Pagers, Blackberry Devices	0	0	500	500
0900 Food	0	0	500	500
1000 Household Expense	11,716	16,759	13,400	13,400
1001 Household Expense - Trash	3,997	4,071	4,000	4,000
1100 Insurance	14,572	13,154	13,154	13,154
1300 Maintenance Equipment - Non-IT Maintenance	63,707	62,412	124,863	124,863
1301 Maintenance - Inventory Parts	80	0	0	0
1340 Software Maintenance & Support	21,033	26,634	32,053	32,053
1400 Maintenance - Buildings and Improvements	25,069	41,775	50,000	50,000
1402 Minor Alterations and Improvements	33,463	146,615	33,500	33,500
1800 Office Expense	595,138	684,142	738,600	738,600
1803 Postage	1,898	349	2,000	2,000
1806 Printing Costs - Outside Vendors	485,932	800,058	579,830	579,830
1809 Minor Office Equipment to be Controlled	710	4,340	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	910	0	0
1900 Professional and Specialized Services	91,566	22,554	119,778	119,778
1908 Temporary Help	57,437	90,318	100,000	100,000
1911 CWCAP Charges	85,434	73,409	117,364	117,364
1912 Investment Administrative Fees	926	1,239	1,000	1,000
1920 Non-Claimable Administrative Expense	2,226	2,358	4,000	4,000
1940 Enterprise IT Services	369,226	401,351	453,014	453,014
2100 Rents and Leases - Equipment	441,446	498,533	508,000	508,000
2140 Software Leases & Licenses	22,223	27,944	22,261	22,261
2200 Rents and Leases - Buildings and Improvements	0	0	1,968	1,968
2300 Small Tools and Instruments	319	618	300	300
2400 Special Departmental Expense	0	0	500	500

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	540	57	540	540
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	8,148	10,483	8,148	8,148
2700 Transportation and Travel - Meetings/Conferences	0	0	5,000	5,000
2801 Utilities - Purchased Electricity	41,449	48,082	50,000	50,000
2802 Utilities - Purchased Gas	1,712	1,572	2,000	2,000
2803 Utilities - Purchased Water	2,366	2,118	3,000	3,000
Total Services & Supplies	2,394,334	2,993,260	3,011,946	3,011,946
Capital Assets				
Equipment				
4000 Equipment	0	0	65,000	65,000
Total Equipment	0	0	65,000	65,000
Total Capital Assets	0	0	65,000	65,000
Miscellaneous				
5300 Depreciation	64,091	66,845	73,000	73,000
Total Miscellaneous	64,091	66,845	73,000	73,000
TOTAL OPERATING EXPENSES	3,747,775	4,325,409	4,533,356	4,533,356
OPERATING INCOME (LOSS) - Note 1	295,173	287,137	(345,000)	(345,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	4,215	7,488	10,000	10,000
Total Revenue from Use of Money and Property	4,215	7,488	10,000	10,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	201,224	190,538	250,000	250,000
7670 Miscellaneous Revenue	15,700	30,947	20,000	20,000
7680 Six-Month Expired (Outlawed) Checks	(2,967)	0	0	0
Total Miscellaneous Revenues	213,957	221,485	270,000	270,000

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	218,172	228,973	280,000	280,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	147,716	147,716
Total Special Items	0	0	147,716	147,716
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	0	1,789	0	0
Total Miscellaneous	0	1,789	0	0
TOTAL NON-OPERATING EXPENSES	0	1,789	147,716	147,716
NON-OPERATING INCOME (LOSS)	218,172	227,184	132,284	132,284
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	513,345	514,321	(212,716)	(212,716)
7812 Transfers In - from Funds 2AA-299	0	2,657	0	0
4802 Transfers Out - to Funds 2AA-299	(7,876)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(117,399)	(40,918)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	10,128	122,099	(461,901)	(461,901)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(26,169)	68,634	0	0
Changes to Reserves - Equipment Replacement - (Inc)/Dec.	100,000	0	0	0
CHANGE IN NET POSITION	472,029	666,793	(674,617)	(674,617)
Net Position - Beginning Balance	(10,128)	461,902	674,617	674,617
Net Position - Ending Balance	461,902	1,128,695	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	90,260	0	65,000	65,000
Total Equipment	90,260	0	65,000	65,000
TOTAL CAPITAL ASSET ACQUISITIONS	90,260	0	65,000	65,000

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2015-16 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 2015-16 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: 298 Self-Insured Benefits
Internal Service Fund
SERVICE ACTIVITY: Insurance Coverage

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,124,820	3,116,127	3,121,586	3,121,586
Total Miscellaneous Revenues	3,124,820	3,116,127	3,121,586	3,121,586
TOTAL OPERATING REVENUES	3,124,820	3,116,127	3,121,586	3,121,586
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	135,215	140,959	919,277	919,277
1911 CWCAP Charges	120,248	109,032	148,356	148,356
1912 Investment Administrative Fees	3,362	3,395	6,030	6,030
2400 Special Departmental Expense	1,564,593	1,002,769	1,276,700	1,276,700
Total Services & Supplies	1,823,418	1,256,155	2,350,363	2,350,363
Other Charges				
3510 Other Charges - Operating	482,680	196,314	7,243,057	7,243,057
3520 Insurance Claims	2,225,701	2,487,366	0	0
3530 Insurance Premiums	400,234	405,012	0	0
Total Other Charges	3,108,615	3,088,692	7,243,057	7,243,057
TOTAL OPERATING EXPENSES	4,932,033	4,344,847	9,593,420	9,593,420
OPERATING INCOME (LOSS)	(1,807,213)	(1,228,720)	(6,471,834)	(6,471,834)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	15,095	20,127	37,290	37,290
Total Revenue from Use of Money and Property	15,095	20,127	37,290	37,290
Miscellaneous Revenues				
7670 Miscellaneous Revenue	432,634	462,529	945,868	945,868
Total Miscellaneous Revenues	432,634	462,529	945,868	945,868
TOTAL NON-OPERATING REVENUES	447,729	482,656	983,158	983,158

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	447,729	482,656	983,158	983,158
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,359,484)	(746,064)	(5,488,676)	(5,488,676)
7810 Transfers In - from Fund 100	1,564,593	1,002,769	1,276,700	1,276,700
CHANGE IN NET POSITION	205,109	256,704	(4,211,976)	(4,211,976)
Net Position - Beginning Balance	4,033,654	4,238,763	4,211,976	4,211,976
Net Position - Ending Balance	4,238,763	4,495,467	0	0

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

OPERATING DETAIL (1)	2013-14 Actual (2)	2014-15 Actual (3)	2015-16 Recommended (4)	2015-16 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	1,234,395	996,279	785,000	785,000
Total Miscellaneous Revenues	1,234,395	996,279	785,000	785,000
TOTAL OPERATING REVENUES	1,234,395	996,279	785,000	785,000
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	1,233,025	997,660	950,355	950,355
Total Other Charges	1,233,025	997,660	950,355	950,355
TOTAL OPERATING EXPENSES	1,233,025	997,660	950,355	950,355
OPERATING INCOME (LOSS)	1,369	(1,380)	(165,355)	(165,355)
CHANGE IN NET POSITION	1,369	(1,380)	(165,355)	(165,355)
Net Position - Beginning Balance	151,170	152,539	165,355	165,355
Net Position - Ending Balance	152,539	151,159	0	0