

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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,218,989	1,049,118	1,192,300	1,192,300
6621 Lease Revenues	16,710	53,079	0	0
6640 Interest Lease	1,130	4,681	0	0
Total Revenue from Use of Money and Property	1,236,829	1,106,878	1,192,300	1,192,300
Charges For Services				
7590 Other Charges for Services	83,807,888	90,849,246	92,956,161	92,956,161
Total Charges For Services	83,807,888	90,849,246	92,956,161	92,956,161
<b>TOTAL OPERATING REVENUES</b>	<b>85,044,717</b>	<b>91,956,124</b>	<b>94,148,461</b>	<b>94,148,461</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	(156,129)	18,873	241,347	241,347
0101 Regular Salaries	7,492,128	7,998,348	8,186,591	8,186,591
0102 Extra Help	69,042	46,929	138,084	138,084
0103 Overtime	100,173	99,402	90,108	90,108
0104 Annual Leave Payoffs	8,006	3,855	20,109	20,109
0105 Vacation Payoffs	332,713	192,924	232,209	232,209
0111 Other Pay	39	10,933	0	0
0150 Labor Burden	(9,593)	161	0	0
0160 Labor Overhead	0	775	0	0
0200 Retirement	2,829,442	2,820,423	2,946,403	2,946,403
0204 County Paid Executive Deferred Compensation Plan	6,903	9,522	8,636	8,636
0205 1.62% Retirement ER Contribution 401(A) Plan	36,472	44,469	62,302	62,302
0206 Retiree Medical	248,001	37,175	81,954	81,954
0207 Health Reimbursement Account	0	331,751	100,956	100,956
0208 Pension Prepayment Discount	(168,459)	0	0	0

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OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
<b>OPERATING EXPENSES</b>				
<b>Salaries &amp; Benefits</b>				
0301 Unemployment Insurance	14	0	2,442	2,442
0305 Salary Continuance Insurance	10,353	11,219	11,378	11,378
0306 Health Insurance	875,787	965,962	888,924	888,924
0308 Dental Insurance	27,902	24,071	54,912	54,912
0309 Life Insurance	2,144	2,206	2,316	2,316
0310 Accidental Death and Dismemberment Insurance	527	548	768	768
0319 Other Insurance	21,613	21,820	22,224	22,224
0352 Workers Compensation - General	32,346	34,902	31,812	31,812
0401 Medicare	115,620	118,984	118,810	118,810
0402 Executive Car Allowance	6,737	9,180	9,180	9,180
0403 Optional Benefit Program	114,250	115,333	97,380	97,380
<b>Total Salaries &amp; Benefits</b>	<b>11,996,031</b>	<b>12,919,765</b>	<b>13,348,845</b>	<b>13,348,845</b>
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	302	0	0	0
0740 Enterprise Telephone Service Charges	252,873	278,980	263,686	263,686
0741 Telephone Service Charges from Vendors	6,320,261	6,226,984	7,062,767	7,062,767
0742 Cell Phones, Pagers, Blackberry Devices	3,317	1,538	6,200	6,200
0900 Food	0	2,505	2,500	2,500
1000 Household Expense	348,030	367,547	374,118	374,118
1001 Household Expense - Trash	13,349	16,010	16,351	16,351
1100 Insurance	268,787	242,703	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	1,548	1,208	6,251	6,251
1340 Software Maintenance & Support	1,026,496	845,072	1,086,592	1,086,592
1341 Hardware Maintenance & Support	3,655,146	4,057,077	3,954,073	3,954,073
1400 Maintenance - Buildings and Improvements	626,116	324,447	508,536	508,536
1402 Minor Alterations and Improvements	149,191	101,067	723,908	723,908

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OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1500 Medical, Dental and Laboratory Supplies	273	1,152	0	0
1600 Memberships	73,300	76,844	88,681	88,681
1800 Office Expense	10,206	72,724	90,481	90,481
1801 Duplicating Services (CEO/Reprographics)	235	213	1,770	1,770
1803 Postage	625	1,365	1,335	1,335
1809 Minor Office Equipment to be Controlled	42,111	1,458	1,000	1,000
1840 IT Hardware Purchases (Purchases under \$5,000)	865,097	924,307	1,055,265	1,055,265
1900 Professional and Specialized Services	5,972,493	6,451,047	6,753,474	6,753,474
1908 Temporary Help	36,465	338,163	200,000	200,000
1911 CWCAP Charges	1,245,688	810,876	978,687	978,687
1912 Investment Administrative Fees	10,872	9,230	11,220	11,220
1920 Non-Claimable Administrative Expense	8,459	0	25,000	25,000
1940 Enterprise IT Services	9,264,125	3,255,367	3,630,554	3,630,554
1941 IT Professional Services Contracts	38,239,662	38,695,690	50,220,226	50,220,226
2000 Publications and Legal Notices	755	0	0	0
2100 Rents and Leases - Equipment	267	0	0	0
2110 Short-Term Leases-Equipment	2,978	737	3,100	3,100
2140 Software Leases & Licenses	34	261,637	0	0
2141 IT Hardware Leases	30,072	0	0	0
2142 Short-Term Lease-IT Equipment	0	0	1,200	1,200
2143 Short-Term SBITA	758,808	3,423,625	2,548,546	2,548,546
2210 Short-Term Lease-Buildings and Improvements	607	65,704	25,700	25,700
2300 Small Tools and Instruments	744	3,338	4,200	4,200
2400 Special Departmental Expense	43,444	41,327	124,000	124,000
2600 Transportation and Travel - General	11,448	9,555	0	0
2601 Private Auto Mileage	740	591	0	0

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SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
2602 Garage Expense	44,953	27,658	56,734	56,734
2700 Transportation and Travel - Meetings/Conferences	8,016	18,059	0	0
2740 IT Training & Travel	9,374	4,367	0	0
2801 Utilities - Purchased Electricity	1,259,870	1,410,026	1,214,559	1,214,559
2802 Utilities - Purchased Gas	3,690	4,128	6,283	6,283
2803 Utilities - Purchased Water	38,884	37,531	46,889	46,889
2890 Intra-Agency Services & Supplies Billing Offsets	(11,443,902)	(5,965,102)	(5,745,457)	(5,745,457)
Total Services & Supplies	59,205,809	62,446,755	75,648,429	75,648,429
Other Charges				
3200 Bond Redemption	41,406	83,398	42,729	42,729
3251 Financed Purchase - Principal Payment	100,633	83,161	4,473,779	4,473,779
3252 Lease Equipment - Debt Service Principal	0	0	10,700	10,700
3253 Lease IT Equipment - Debt Service Principal	0	0	3,542	3,542
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	25,063	25,063
3256 SBITA Debt Service Principal	0	1	6,041,896	6,041,896
3700 Taxes and Assessments	1,478	2,273	1,525	1,525
Total Other Charges	143,517	168,833	10,599,234	10,599,234
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	3,501,500	3,501,500
Total Equipment	0	0	3,501,500	3,501,500
Structures & Improvements				
4200 Structures and Improvements	0	0	2,829,591	2,829,591
Total Structures & Improvements	0	0	2,829,591	2,829,591
Miscellaneous				
5300 Depreciation	9,972,879	8,920,496	11,420,240	11,420,240
Total Miscellaneous	9,972,879	8,920,496	11,420,240	11,420,240

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OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
TOTAL OPERATING EXPENSES	81,318,236	84,455,849	117,347,839	117,347,839
OPERATING INCOME (LOSS) - Note 1	3,726,481	7,500,275	(23,199,378)	(23,199,378)
<b>NON-OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6610 Interest	669,263	1,194,629	867,304	867,304
Total Revenue from Use of Money and Property	669,263	1,194,629	867,304	867,304
Intergovernmental Revenues				
7060 Federal - Disaster Relief	511,656	(22,287)	0	0
7130 Other Governmental Agencies	232,074	241,054	233,000	233,000
Total Intergovernmental Revenues	743,730	218,767	233,000	233,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	6,004	3,755	0	0
7670 Miscellaneous Revenue	124,855	26,960	0	0
7680 Six-Month Expired (Outlawed) Checks	10,092	0	0	0
Total Miscellaneous Revenues	140,951	30,715	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<b>1,553,944</b>	<b>1,444,111</b>	<b>1,100,304</b>	<b>1,100,304</b>
<b>NON-OPERATING EXPENSES</b>				
Other Charges				
3300 Interest on Bonds	92,253	172,677	95,203	95,203
3351 Lease Purchase Interest Payment	15,144	8,022	0	0
3352 Lease Equipment - Debt Service Interest	0	1,140	684	684
3353 Lease IT Equipment - Debt Service Interest	455	0	156	156
3356 SBITA - Debt Service Interest	0	190,462	106,129	106,129
Total Other Charges	107,852	372,301	202,172	202,172

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OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	101,648	43,536	0	0
Total Miscellaneous	101,648	43,536	0	0
TOTAL NON-OPERATING EXPENSES	209,500	415,837	202,172	202,172
NON-OPERATING INCOME (LOSS)	1,344,444	1,028,274	898,132	898,132
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,070,925	8,528,549	(22,301,246)	(22,301,246)
7805 Capital Contributions	0	0	0	0
7810 Transfers In - from Fund 100	176,601	445,865	0	0
7811 Transfers In - from Funds 101-199	1,205,889	1,937,806	261,134	261,134
7812 Transfers In - from Funds 2AA-299	30,673	0	0	0
4800 Transfers Out - to Fund 100	(2,442,403)	0	0	0
4802 Transfers Out - to Funds 2AA-299	(18,708)	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,958,202	(846,644)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(5,017,637)	(3,359,419)	11,420,240	11,420,240
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(2,146,534)	(1,463,231)	(4,945,557)	(4,945,557)
CHANGE IN NET POSITION	(1,182,992)	5,242,926	(15,565,429)	(15,565,429)
Net Position - Beginning Balance	9,947,716	8,764,731	15,565,429	15,565,429
Net Position - Ending Balance	8,764,724	14,007,657	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	48,559	1,165	0	0
4040 IT Equipment (Purchases over \$5,000)	3,252,650	2,357,017	3,501,500	3,501,500
Total Equipment	3,301,209	2,358,182	3,501,500	3,501,500
4200 Structures and Improvements				
3330 Data Center Operations	0	16,767	0	0

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4200 Structures and Improvements				
P640 KVA Back-Up Generator Project	26,563	207,557	2,579,591	2,579,591
P649 Computer Room Air Handler Refresh & Upgrade	453,963	0	0	0
P650 Redundant Bus and ATS Installation and Upgrade	26,285	0	0	0
P651 OCDC Roof Replacement	1,043,739	0	0	0
P656 OCIT - LEAK DETECTION UPGRADE	0	0	250,000	250,000
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	0	3,373	0	0
Total Structures and Improvements	1,550,550	227,697	2,829,591	2,829,591
4251 Commercially Acquired Multi-Year Software Amortizable				
3300 Information Technology ISF	0	(6,286)	0	0
3360 Physical Security Badge	0	6,286	0	0
Total Commercially Acquired Multi-Year Software Amortizable	0	0	0	0
<b>TOTAL CAPITAL ASSET ACQUISITIONS</b>	<b>4,851,759</b>	<b>2,585,879</b>	<b>6,331,091</b>	<b>6,331,091</b>
<p>Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	185,853,771	196,871,784	210,281,517	210,281,517
Total Miscellaneous Revenues	185,853,771	196,871,784	210,281,517	210,281,517
TOTAL OPERATING REVENUES	185,853,771	196,871,784	210,281,517	210,281,517
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	186,281,838	197,283,729	210,281,517	210,281,517
Total Other Charges	186,281,838	197,283,729	210,281,517	210,281,517
TOTAL OPERATING EXPENSES	186,281,838	197,283,729	210,281,517	210,281,517
OPERATING INCOME (LOSS)	(428,067)	(411,945)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	250,563	0	0	0
Total Miscellaneous Revenues	250,563	0	0	0
TOTAL NON-OPERATING REVENUES	250,563	0	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,943,720	3,943,720
Total Special Items	0	0	3,943,720	3,943,720
TOTAL NON-OPERATING EXPENSES	0	0	3,943,720	3,943,720
NON-OPERATING INCOME (LOSS)	250,563	0	(3,943,720)	(3,943,720)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(177,504)	(411,945)	(3,943,720)	(3,943,720)



FUND TITLE: 290 Insured Health Plans  
 Internal Service Fund  
 SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
CHANGE IN NET POSITION	(177,504)	(411,945)	(3,943,720)	(3,943,720)
Net Position - Beginning Balance	6,691,760	6,514,258	3,943,720	3,943,720
Net Position - Ending Balance	6,514,256	6,102,313	0	0

FUND TITLE: 291 Unemployment  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	63,615	5	507,000	507,000
Total Miscellaneous Revenues	63,615	5	507,000	507,000
TOTAL OPERATING REVENUES	63,615	5	507,000	507,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	65,387	82,152	84,090	84,090
1911 CWCAP Charges	2,318	39,269	2,318	2,318
1912 Investment Administrative Fees	2,080	1,449	900	900
Total Services & Supplies	69,785	122,870	87,308	87,308
Other Charges				
3500 Judgments and Damages	0	0	2,519,614	2,519,614
3520 Insurance Claims	962,743	1,038,026	0	0
Total Other Charges	962,743	1,038,026	2,519,614	2,519,614
TOTAL OPERATING EXPENSES	1,032,528	1,160,896	2,606,922	2,606,922
OPERATING INCOME (LOSS)	(968,913)	(1,160,891)	(2,099,922)	(2,099,922)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	126,065	173,176	72,000	72,000
Total Revenue from Use of Money and Property	126,065	173,176	72,000	72,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	144	432	0	0
Total Miscellaneous Revenues	144	432	0	0
TOTAL NON-OPERATING REVENUES	126,209	173,608	72,000	72,000

FUND TITLE: 291 Unemployment  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	543,984	543,984
Total Special Items	0	0	543,984	543,984
TOTAL NON-OPERATING EXPENSES	0	0	543,984	543,984
NON-OPERATING INCOME (LOSS)	126,209	173,608	(471,984)	(471,984)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(842,704)	(987,283)	(2,571,906)	(2,571,906)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(1,951)	(1,796)	0	0
CHANGE IN NET POSITION	(844,655)	(989,079)	(2,571,906)	(2,571,906)
Net Position - Beginning Balance	4,714,229	3,869,574	2,571,906	2,571,906
Net Position - Ending Balance	3,869,574	2,880,495	0	0

FUND TITLE: 292 Self-Insured PPO Health  
Plans Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	71,056,679	73,385,296	78,424,071	78,424,071
Total Miscellaneous Revenues	71,056,679	73,385,296	78,424,071	78,424,071
TOTAL OPERATING REVENUES	71,056,679	73,385,296	78,424,071	78,424,071
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,112,543	3,228,202	3,285,164	3,285,164
1911 CWCAP Charges	76,801	78,081	239,675	239,675
1912 Investment Administrative Fees	6,599	7,630	3,000	3,000
2400 Special Departmental Expense	770,793	733,954	740,262	740,262
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	3,966,736	4,047,867	4,310,359	4,310,359
Other Charges				
3520 Insurance Claims	71,553,524	74,232,697	79,404,022	79,404,022
3530 Insurance Premiums	0	268,454	533,448	533,448
Total Other Charges	71,553,524	74,501,151	79,937,470	79,937,470
TOTAL OPERATING EXPENSES	75,520,260	78,549,018	84,247,829	84,247,829
OPERATING INCOME (LOSS)	(4,463,581)	(5,163,722)	(5,823,758)	(5,823,758)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	444,437	948,911	206,880	206,880
Total Revenue from Use of Money and Property	444,437	948,911	206,880	206,880
Intergovernmental Revenues				
7040 Federal - Health Administration	1,405,424	28,493	2,000,000	2,000,000
Total Intergovernmental Revenues	1,405,424	28,493	2,000,000	2,000,000

FUND TITLE: 292 Self-Insured PPO Health  
Plans Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,841,889	7,315,120	6,000,000	6,000,000
Total Miscellaneous Revenues	7,841,889	7,315,120	6,000,000	6,000,000
TOTAL NON-OPERATING REVENUES	9,691,750	8,292,524	8,206,880	8,206,880
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	11,325,675	11,325,675
Total Special Items	0	0	11,325,675	11,325,675
TOTAL NON-OPERATING EXPENSES	0	0	11,325,675	11,325,675
NON-OPERATING INCOME (LOSS)	9,691,750	8,292,524	(3,118,795)	(3,118,795)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	5,228,169	3,128,802	(8,942,553)	(8,942,553)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(171,625)	167,204	0	0
CHANGE IN NET POSITION	5,056,544	3,296,006	(8,942,553)	(8,942,553)
Net Position - Beginning Balance	3,721,654	8,778,196	8,942,553	8,942,553
Net Position - Ending Balance	8,778,198	12,074,202	0	0

FUND TITLE: 293 Workers' Compensation  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	35,160	19,132	25,000	25,000
Total Charges For Services	35,160	19,132	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	60,541,743	60,540,714	59,372,149	59,372,149
Total Miscellaneous Revenues	60,541,743	60,540,714	59,372,149	59,372,149
TOTAL OPERATING REVENUES	60,576,903	60,559,846	59,397,149	59,397,149
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(34,763)	25,277	0	0
0101 Regular Salaries	1,956,763	2,448,769	2,879,956	2,879,956
0103 Overtime	16,327	12,058	30,000	30,000
0104 Annual Leave Payoffs	2,829	0	0	0
0105 Vacation Payoffs	77,573	32,098	110,000	110,000
0111 Other Pay	1,674	1,674	1,680	1,680
0200 Retirement	741,144	838,325	1,013,287	1,013,287
0204 County Paid Executive Deferred Compensation Plan	0	28	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	16,918	19,859	40,700	40,700
0206 Retiree Medical	66,031	10,954	28,818	28,818
0207 Health Reimbursement Account	0	103,605	36,632	36,632
0208 Pension Prepayment Discount	(39,920)	0	0	0
0301 Unemployment Insurance	4	0	880	880
0305 Salary Continuance Insurance	2,910	3,568	4,177	4,177
0306 Health Insurance	215,079	268,524	279,787	279,787
0308 Dental Insurance	7,583	7,205	19,946	19,946
0309 Life Insurance	583	691	720	720

FUND TITLE: 293 Workers' Compensation  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	144	172	240	240
0319 Other Insurance	5,852	7,063	6,552	6,552
0352 Workers Compensation - General	44,444	43,111	38,390	38,390
0401 Medicare	30,107	35,785	41,786	41,786
0403 Optional Benefit Program	27,708	36,167	34,980	34,980
Total Salaries & Benefits	3,138,990	3,894,933	4,568,531	4,568,531
Services & Supplies				
0740 Enterprise Telephone Service Charges	7,615	12,557	9,000	9,000
0742 Cell Phones, Pagers, Blackberry Devices	10,465	12,903	16,200	16,200
0900 Food	139	491	1,000	1,000
1000 Household Expense	19,045	23,059	20,758	20,758
1001 Household Expense - Trash	794	991	818	818
1100 Insurance	415,460	447,898	487,376	487,376
1300 Maintenance Equipment - Non-IT Maintenance	0	309	500	500
1340 Software Maintenance & Support	30,940	24,403	35,000	35,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	1,811	13,474	5,000	5,000
1402 Minor Alterations and Improvements	1,533	876	3,000	3,000
1502 Medical Supplies	205	0	250	250
1600 Memberships	2,908	3,140	5,000	5,000
1800 Office Expense	10,146	9,554	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	223	179	2,000	2,000
1802 Periodicals and Journals	702	0	1,000	1,000
1803 Postage	1,029	242	1,000	1,000
1809 Minor Office Equipment to be Controlled	498	129	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	5,484	5,417	10,000	10,000

FUND TITLE: 293 Workers' Compensation  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	5,864,669	6,557,974	8,064,883	8,064,883
1908 Temporary Help	0	10,499	12,000	12,000
1911 CWCAP Charges	205,380	209,489	250,000	250,000
1912 Investment Administrative Fees	60,162	55,802	80,000	80,000
1940 Enterprise IT Services	342,643	357,315	374,967	374,967
2000 Publications and Legal Notices	329	0	0	0
2110 Short-Term Leases-Equipment	1,263	2,834	5,000	5,000
2140 Software Leases & Licenses	5,946	0	0	0
2143 Short-Term SBITA	1,811	93,760	10,000	10,000
2300 Small Tools and Instruments	0	0	5,500	5,500
2400 Special Departmental Expense	26,436	29,058	60,000	60,000
2600 Transportation and Travel - General	16,861	21,970	25,000	25,000
2601 Private Auto Mileage	111	696	5,000	5,000
2602 Garage Expense	8,168	9,048	10,000	10,000
2700 Transportation and Travel - Meetings/Conferences	6,625	4,106	12,000	12,000
2800 Utilities	9,143	0	0	0
2801 Utilities - Purchased Electricity	7,301	6,390	5,188	5,188
2802 Utilities - Purchased Gas	9,243	20,864	16,811	16,811
2803 Utilities - Purchased Water	6,015	6,420	8,911	8,911
2890 Intra-Agency Services & Supplies Billing Offsets	(63,170)	(62,315)	(64,390)	(64,390)
Total Services & Supplies	7,017,933	7,879,532	9,499,272	9,499,272



FUND TITLE: 293 Workers' Compensation  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	800,000	800,000
3200 Bond Redemption	73,189	76,818	123,346	123,346
3256 SBITA Debt Service Principal	0	0	85,494	85,494
3520 Insurance Claims - Note 1	55,347,930	56,308,072	48,511,928	48,511,928
3700 Taxes and Assessments	613	2,110	0	0
Total Other Charges	55,421,732	56,387,000	49,520,768	49,520,768
Miscellaneous				
5300 Depreciation	110,712	10,712	34,253	34,253
5350 Amortization	7,868	0	0	0
Total Miscellaneous	118,580	10,712	34,253	34,253
TOTAL OPERATING EXPENSES	65,697,235	68,172,177	63,622,824	63,622,824
OPERATING INCOME (LOSS)	(5,120,332)	(7,612,331)	(4,225,675)	(4,225,675)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,904,427	7,140,908	3,633,292	3,633,292
Total Revenue from Use of Money and Property	3,904,427	7,140,908	3,633,292	3,633,292
Intergovernmental Revenues				
7060 Federal - Disaster Relief	1,316,461	0	0	0
Total Intergovernmental Revenues	1,316,461	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	540,023	515,509	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	794	1,702	0	0
Total Miscellaneous Revenues	540,817	517,211	100,000	100,000
TOTAL NON-OPERATING REVENUES	5,761,705	7,658,119	3,733,292	3,733,292

FUND TITLE: 293 Workers' Compensation  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
<b>NON-OPERATING EXPENSES</b>				
Other Charges				
3300 Interest on Bonds	121,918	182,803	274,495	274,495
3356 SBITA - Debt Service Interest	0	1,260	856	856
Total Other Charges	121,918	184,063	275,351	275,351
Special Items				
5000 Special Items	0	0	34,253	34,253
Total Special Items	0	0	34,253	34,253
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	0	(25,000)	0	0
Total Miscellaneous	0	(25,000)	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>121,918</b>	<b>159,063</b>	<b>309,604</b>	<b>309,604</b>
<b>NON-OPERATING INCOME (LOSS)</b>	<b>5,639,787</b>	<b>7,499,056</b>	<b>3,423,688</b>	<b>3,423,688</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>519,455</b>	<b>(113,275)</b>	<b>(801,987)</b>	<b>(801,987)</b>
7810 Transfers In - from Fund 100	95,412	58,863	300,000	300,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(603,156)	153,246	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	107,230	(100,146)	34,253	34,253
<b>CHANGE IN NET POSITION</b>	<b>118,941</b>	<b>(1,312)</b>	<b>(467,734)</b>	<b>(467,734)</b>
Net Position - Beginning Balance	260,949	379,901	467,734	467,734
Net Position - Ending Balance	379,890	378,589	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: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	119,303	105,766	140,000	140,000
Total Charges For Services	119,303	105,766	140,000	140,000
Miscellaneous Revenues				
7710 Insurance Premiums	32,312,649	36,695,560	40,166,762	40,166,762
Total Miscellaneous Revenues	32,312,649	36,695,560	40,166,762	40,166,762
TOTAL OPERATING REVENUES	32,431,952	36,801,326	40,306,762	40,306,762
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	9,338	18,828	0	0
0101 Regular Salaries	1,203,695	1,344,790	1,483,106	1,483,106
0103 Overtime	9,485	15,334	15,000	15,000
0105 Vacation Payoffs	35,082	34,389	80,000	80,000
0111 Other Pay	926	847	840	840
0200 Retirement	447,908	464,962	526,795	526,795
0205 1.62% Retirement ER Contribution 401(A) Plan	10,506	14,944	16,811	16,811
0206 Retiree Medical	39,752	6,332	14,833	14,833
0207 Health Reimbursement Account	0	60,447	22,437	22,437
0208 Pension Prepayment Discount	(23,048)	0	0	0
0301 Unemployment Insurance	0	0	443	443
0305 Salary Continuance Insurance	1,890	1,937	2,205	2,205
0306 Health Insurance	147,553	182,970	181,994	181,994
0308 Dental Insurance	5,773	4,867	11,927	11,927
0309 Life Insurance	439	440	504	504
0310 Accidental Death and Dismemberment Insurance	108	109	144	144
0319 Other Insurance	4,016	4,802	4,800	4,800

FUND TITLE: 294 Property and Casualty Risk  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	4,744	5,131	5,082	5,082
0401 Medicare	17,858	19,869	21,517	21,517
0403 Optional Benefit Program	21,292	21,000	21,021	21,021
Total Salaries & Benefits	1,937,317	2,201,998	2,409,459	2,409,459
Services & Supplies				
0740 Enterprise Telephone Service Charges	21,082	24,845	30,000	30,000
0742 Cell Phones, Pagers, Blackberry Devices	2,134	2,717	3,000	3,000
1000 Household Expense	12,695	15,359	13,836	13,836
1001 Household Expense - Trash	556	661	572	572
1100 Insurance	22,894,088	28,200,156	25,000,000	25,000,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1340 Software Maintenance & Support	6,375	6,375	100,000	100,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	14,104	3,609	8,000	8,000
1402 Minor Alterations and Improvements	665	897	2,500	2,500
1502 Medical Supplies	137	0	250	250
1600 Memberships	838	783	1,000	1,000
1800 Office Expense	12,611	18,113	12,000	12,000
1801 Duplicating Services (CEO/Reprographics)	336	326	1,000	1,000
1802 Periodicals and Journals	3,047	0	3,000	3,000
1803 Postage	3,810	4,227	4,000	4,000
1809 Minor Office Equipment to be Controlled	126	0	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	609	1,808	5,000	5,000
1900 Professional and Specialized Services	750,093	739,839	1,076,633	1,076,633
1911 CWCAP Charges	221,989	253,213	250,000	250,000
1912 Investment Administrative Fees	25,539	13,922	50,000	50,000

FUND TITLE: 294 Property and Casualty Risk  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1940 Enterprise IT Services	134,180	81,103	186,584	186,584
2110 Short-Term Leases-Equipment	5,757	4,621	12,000	12,000
2143 Short-Term SBITA	681	2,001	85,000	85,000
2400 Special Departmental Expense	0	2,638	35,000	35,000
2600 Transportation and Travel - General	16,830	15,555	15,300	15,300
2601 Private Auto Mileage	0	0	2,500	2,500
2602 Garage Expense	0	0	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	1,020	1,620	3,000	3,000
2800 Utilities	6,400	0	0	0
2801 Utilities - Purchased Electricity	5,816	4,260	3,459	3,459
2802 Utilities - Purchased Gas	6,490	13,909	11,207	11,207
2803 Utilities - Purchased Water	5,531	4,282	5,946	5,946
2890 Intra-Agency Services & Supplies Billing Offsets	(10,609)	(11,793)	(15,305)	(15,305)
Total Services & Supplies	24,142,930	29,405,046	26,914,982	26,914,982
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(8,000)	(6,385)	(7,000)	(7,000)
Total Services & Supplies Reimbursements	(8,000)	(6,385)	(7,000)	(7,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	450,000	450,000
3200 Bond Redemption	48,793	51,204	34,880	34,880
3256 SBITA Debt Service Principal	0	0	71,116	71,116
3500 Judgments and Damages - Note 1	8,286,079	8,308,008	13,597,665	13,597,665
3700 Taxes and Assessments	398	1,406	0	0
Total Other Charges	8,335,270	8,360,618	14,153,661	14,153,661

FUND TITLE: 294 Property and Casualty Risk  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Miscellaneous				
5300 Depreciation	72,594	73,265	72,595	72,595
Total Miscellaneous	72,594	73,265	72,595	72,595
TOTAL OPERATING EXPENSES	34,480,111	40,034,542	43,543,697	43,543,697
OPERATING INCOME (LOSS)	(2,048,159)	(3,233,216)	(3,236,935)	(3,236,935)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,521,387	1,706,115	1,027,248	1,027,248
Total Revenue from Use of Money and Property	1,521,387	1,706,115	1,027,248	1,027,248
Intergovernmental Revenues				
7060 Federal - Disaster Relief	5,453	0	0	0
Total Intergovernmental Revenues	5,453	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,229,768	1,472,756	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	(1,059)	0	0	0
Total Miscellaneous Revenues	1,228,709	1,472,756	100,000	100,000
TOTAL NON-OPERATING REVENUES	2,755,549	3,178,871	1,127,248	1,127,248
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	81,279	121,850	77,622	77,622
3352 Lease Equipment - Debt Service Interest	0	42	0	0
3356 SBITA - Debt Service Interest	0	8,538	5,803	5,803
Total Other Charges	81,279	130,430	83,425	83,425

FUND TITLE: 294 Property and Casualty Risk  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
Special Items				
5000 Special Items	0	0	72,595	72,595
Total Special Items	0	0	72,595	72,595
TOTAL NON-OPERATING EXPENSES	81,279	130,430	156,020	156,020
NON-OPERATING INCOME (LOSS)	2,674,270	3,048,441	971,228	971,228
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	626,111	(184,775)	(2,265,707)	(2,265,707)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(443,540)	433,809	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(4,325)	4,736	72,595	72,595
CHANGE IN NET POSITION	178,246	253,770	(2,193,112)	(2,193,112)
Net Position - Beginning Balance	1,949,834	2,128,081	2,193,112	2,193,112
Net Position - Ending Balance	2,128,080	2,381,851	0	0
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims incurred but not reported (IBNR) as well as reported claims.				

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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	9,109	12,847	9,305	9,305
Total Taxes	9,109	12,847	9,305	9,305
Charges For Services				
7590 Other Charges for Services	32,172,797	33,707,829	36,352,420	36,352,420
Total Charges For Services	32,172,797	33,707,829	36,352,420	36,352,420
TOTAL OPERATING REVENUES	32,181,906	33,720,676	36,361,725	36,361,725
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(10,204)	4,420	0	0
0101 Regular Salaries	5,438,608	5,659,061	6,320,504	6,320,504
0103 Overtime	139,903	121,364	140,000	140,000
0104 Annual Leave Payoffs	35,593	1,571	65,821	65,821
0105 Vacation Payoffs	102,317	86,857	117,350	117,350
0111 Other Pay	62,532	58,470	65,520	65,520
0200 Retirement	2,056,047	1,987,320	2,278,213	2,278,213
0205 1.62% Retirement ER Contribution 401(A) Plan	26,232	30,323	62,144	62,144
0206 Retiree Medical	181,539	27,186	63,818	63,818
0207 Health Reimbursement Account	0	281,092	33,396	33,396
0208 Pension Prepayment Discount	(109,067)	0	0	0
0301 Unemployment Insurance	10	0	1,895	1,895
0305 Salary Continuance Insurance	1,991	1,987	2,466	2,466
0306 Health Insurance	936,322	1,025,834	1,006,341	1,006,341
0308 Dental Insurance	6,843	5,707	15,264	15,264
0309 Life Insurance	527	513	608	608
0310 Accidental Death and Dismemberment Insurance	129	127	200	200



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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	65,181	68,009	70,496	70,496
0352 Workers Compensation - General	633,604	691,793	835,425	835,425
0401 Medicare	80,313	82,125	92,696	92,696
0403 Optional Benefit Program	25,083	24,500	26,886	26,886
Total Salaries & Benefits	9,673,503	10,158,259	11,199,043	11,199,043
Services & Supplies				
0600 Clothing and Personal Supplies	37,238	36,324	39,500	39,500
0740 Enterprise Telephone Service Charges	25,158	13,656	31,025	31,025
0741 Telephone Service Charges from Vendors	217,302	0	3,650	3,650
0742 Cell Phones, Pagers, Blackberry Devices	108,159	374,312	485,900	485,900
1000 Household Expense	118,367	130,761	137,483	137,483
1001 Household Expense - Trash	45,353	50,016	47,992	47,992
1100 Insurance	146,683	147,922	179,434	179,434
1300 Maintenance Equipment - Non-IT Maintenance	3,984,971	4,557,302	4,238,130	4,238,130
1301 Maintenance - Inventory Parts	12,316	13,126	22,100	22,100
1302 Parts not Direct Billed to Customers	153,797	169,144	163,620	163,620
1340 Software Maintenance & Support	114,187	239,094	233,907	233,907
1400 Maintenance - Buildings and Improvements	246,627	205,664	290,423	290,423
1402 Minor Alterations and Improvements	45,686	49,161	65,320	65,320
1600 Memberships	2,388	130	2,419	2,419
1700 Miscellaneous Expense	813	(8,075)	19,500	19,500
1800 Office Expense	13,906	12,460	27,396	27,396
1801 Duplicating Services (CEO/Reprographics)	4,023	5,616	4,852	4,852
1802 Periodicals and Journals	782	239	700	700
1803 Postage	505	842	724	724
1809 Minor Office Equipment to be Controlled	469	560	6,100	6,100

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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
<b>OPERATING EXPENSES</b>				
<b>Services &amp; Supplies</b>				
1840 IT Hardware Purchases (Purchases under \$5,000)	3,766	2,823	32,125	32,125
1900 Professional and Specialized Services	1,838,691	2,057,123	2,258,016	2,258,016
1911 CWCAP Charges	644,298	704,673	683,090	683,090
1912 Investment Administrative Fees	18,317	18,520	24,437	24,437
1940 Enterprise IT Services	8,363	0	59,286	59,286
1941 IT Professional Services Contracts	0	0	7,507	7,507
2110 Short-Term Leases-Equipment	4,530	5,111	7,777	7,777
2140 Software Leases & Licenses	4,512	6,483	0	0
2143 Short-Term SBITA	17,245	12,777	44,740	44,740
2300 Small Tools and Instruments	62,654	59,308	91,579	91,579
2400 Special Departmental Expense	5,790,730	5,787,167	6,978,485	6,978,485
2600 Transportation and Travel - General	0	15	6,000	6,000
2601 Private Auto Mileage	322	796	350	350
2602 Garage Expense	286,961	257,265	282,913	282,913
2700 Transportation and Travel - Meetings/Conferences	3,529	397	17,550	17,550
2801 Utilities - Purchased Electricity	191,511	175,158	205,256	205,256
2802 Utilities - Purchased Gas	69,101	32,783	71,174	71,174
2803 Utilities - Purchased Water	16,947	16,595	19,773	19,773
2890 Intra-Agency Services & Supplies Billing Offsets	(287,241)	(260,847)	(282,913)	(282,913)
<b>Total Services &amp; Supplies</b>	<b>13,952,966</b>	<b>14,874,401</b>	<b>16,507,320</b>	<b>16,507,320</b>
<b>Other Charges</b>				
3100 Contributions to Non-County Government Agencies	0	0	1,929,250	1,929,250
3252 Lease Equipment - Debt Service Principal	0	0	1,182	1,182
3256 SBITA Debt Service Principal	0	0	19,506	19,506
3700 Taxes and Assessments	1,712	1,767	1,880	1,880
<b>Total Other Charges</b>	<b>1,712</b>	<b>1,767</b>	<b>1,951,818</b>	<b>1,951,818</b>

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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	20,433,900	21,700,900
Total Equipment	0	0	20,433,900	21,700,900
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	10,923	10,923
Total Intangible Assets-Amortizable	0	0	10,923	10,923
Miscellaneous				
5300 Depreciation	8,946,527	9,273,709	3,516,000	3,516,000
Total Miscellaneous	8,946,527	9,273,709	3,516,000	3,516,000
TOTAL OPERATING EXPENSES	32,574,708	34,308,136	53,619,004	54,886,004
OPERATING INCOME (LOSS) - Note 1	(392,802)	(587,460)	(17,257,279)	(18,524,279)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,142,222	2,341,127	1,864,592	1,864,592
Total Revenue from Use of Money and Property	1,142,222	2,341,127	1,864,592	1,864,592
Intergovernmental Revenues				
7060 Federal - Disaster Relief	(778)	0	0	0
Total Intergovernmental Revenues	(778)	0	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	59,488	54,248	59,182	59,182
7680 Six-Month Expired (Outlawed) Checks	101	(102)	274	274
Total Miscellaneous Revenues	59,589	54,146	59,456	59,456
TOTAL NON-OPERATING REVENUES	1,201,033	2,395,273	1,924,048	1,924,048

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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
<b>NON-OPERATING EXPENSES</b>				
Other Charges				
3352 Lease Equipment - Debt Service Interest	731	114	244	244
3356 SBITA - Debt Service Interest	0	0	783	783
Total Other Charges	731	114	1,027	1,027
Special Items				
5000 Special Items	0	0	1,927,024	1,927,024
Total Special Items	0	0	1,927,024	1,927,024
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(331,243)	285,543	0	0
Total Miscellaneous	(331,243)	285,543	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>(330,512)</b>	<b>285,657</b>	<b>1,928,051</b>	<b>1,928,051</b>
<b>NON-OPERATING INCOME (LOSS)</b>	<b>1,531,545</b>	<b>2,109,616</b>	<b>(4,003)</b>	<b>(4,003)</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2</b>	<b>1,138,743</b>	<b>1,522,156</b>	<b>(17,261,282)</b>	<b>(18,528,282)</b>
7805 Capital Contributions	98,913	105,675	0	0
7810 Transfers In - from Fund 100	3,778,452	9,416,381	9,197,690	10,384,517
7811 Transfers In - from Funds 101-199	195,461	312,379	1,594,608	1,594,608
7814 Transfers In - from Funds 400-499	522,589	1,761,390	2,312,573	2,312,573
4800 Transfers Out - to Fund 100	(107,595)	0	0	0
4801 Transfers Out - to Funds 101-199	0	(7,385)	0	0
4802 Transfers Out - to Funds 2AA-299	0	0	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	825,672	(9,227,891)	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	1,612,280	2,808,894	2,951,586	3,031,759
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	(80,000)	(80,000)	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(286,526)	772,159	3,516,000	3,516,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(3,261,678)	(9,257,085)	(15,571,903)	(15,571,903)

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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
CHANGE IN NET POSITION	4,221,311	(2,088,327)	(13,555,728)	(13,555,728)
Net Position - Beginning Balance	3,317,979	7,539,278	13,555,728	13,555,728
Net Position - Ending Balance	7,539,290	5,450,951	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	16,709	14,957	20,433,900	21,700,900
Total Equipment	16,709	14,957	20,433,900	21,700,900
4251 Commercially Acquired Multi-Year Software Amortizable				
3710 OC Fleet - Administration	0	0	10,923	10,923
Total Commercially Acquired Multi-Year Software Amortizable	0	0	10,923	10,923
TOTAL CAPITAL ASSET ACQUISITIONS	16,709	14,957	20,444,823	21,711,823
Note 1 - Operating Loss is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,703,909	5,106,596	5,927,428	5,927,428
Total Charges For Services	4,703,909	5,106,596	5,927,428	5,927,428
TOTAL OPERATING REVENUES	4,703,909	5,106,596	5,927,428	5,927,428
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(657)	17,114	0	0
0101 Regular Salaries	1,155,686	1,092,443	1,282,017	1,282,017
0102 Extra Help	54,397	107,660	100,000	100,000
0103 Overtime	34,821	76,081	65,000	65,000
0105 Vacation Payoffs	12,659	15,464	10,132	10,132
0111 Other Pay	4,490	6,197	7,500	7,500
0200 Retirement	428,016	376,552	453,213	453,213
0205 1.62% Retirement ER Contribution 401(A) Plan	10,561	9,745	15,615	15,615
0206 Retiree Medical	38,286	5,293	12,801	12,801
0207 Health Reimbursement Account	0	54,714	10,332	10,332
0208 Pension Prepayment Discount	(25,363)	0	0	0
0301 Unemployment Insurance	0	0	354	354
0305 Salary Continuance Insurance	835	754	1,094	1,094
0306 Health Insurance	199,391	202,914	206,424	206,424
0308 Dental Insurance	2,486	1,622	5,508	5,508
0309 Life Insurance	198	146	216	216
0310 Accidental Death and Dismemberment Insurance	49	36	72	72
0319 Other Insurance	14,850	14,670	13,464	13,464
0352 Workers Compensation - General	70,822	72,161	59,568	59,568
0401 Medicare	17,659	18,114	18,565	18,565
0403 Optional Benefit Program	10,500	7,000	9,720	9,720

FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Salaries & Benefits				
Total Salaries & Benefits	2,029,686	2,078,680	2,271,595	2,271,595
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	5,000	5,000
0700 Communications	219	304	264	264
0740 Enterprise Telephone Service Charges	9,944	9,919	10,371	10,371
0742 Cell Phones, Pagers, Blackberry Devices	3,334	1,045	3,000	3,000
1000 Household Expense	16,874	27,093	16,706	16,706
1001 Household Expense - Trash	4,308	6,075	2,003	2,003
1100 Insurance	16,141	17,132	20,543	20,543
1300 Maintenance Equipment - Non-IT Maintenance	37,696	78,926	70,000	70,000
1340 Software Maintenance & Support	40,206	91,628	40,000	40,000
1341 Hardware Maintenance & Support	205,207	152,383	211,990	211,990
1400 Maintenance - Buildings and Improvements	54,105	58,006	50,000	50,000
1402 Minor Alterations and Improvements	58,422	17,573	56,800	56,800
1800 Office Expense	136,679	68,411	26,500	26,500
1803 Postage	0	80,000	68,571	68,571
1806 Printing Costs - Outside Vendors	1,470,203	1,325,596	1,930,634	1,930,634
1809 Minor Office Equipment to be Controlled	771	1,142	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	0	5,683	10,000	10,000
1900 Professional and Specialized Services	91,759	75,761	97,637	97,637
1908 Temporary Help	0	8,145	15,000	15,000
1911 CWCAP Charges	86,933	94,432	103,000	103,000
1912 Investment Administrative Fees	786	323	3,000	3,000
1920 Non-Claimable Administrative Expense	1,274	0	2,000	2,000
1940 Enterprise IT Services	56,562	60,011	58,771	58,771
2110 Short-Term Leases-Equipment	17,365	46,588	14,603	14,603

FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
<b>Services &amp; Supplies</b>				
2140 Software Leases & Licenses	31,585	48,974	43,800	43,800
2400 Special Departmental Expense	2,848	27,436	5,000	5,000
2412 Facilities and Warehouse Supplies	0	487	500	500
2600 Transportation and Travel - General	6,010	4,871	6,000	6,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	19,452	14,781	106,039	106,039
2700 Transportation and Travel - Meetings/Conferences	471	117	0	0
2740 IT Training & Travel	0	2,400	0	0
2801 Utilities - Purchased Electricity	59,081	74,392	19,320	19,320
2802 Utilities - Purchased Gas	4,650	4,792	3,204	3,204
2803 Utilities - Purchased Water	1,892	2,683	370	370
Total Services & Supplies	2,434,777	2,407,109	3,011,126	3,011,126
<b>Other Charges</b>				
3252 Lease Equipment - Debt Service Principal	0	0	86,000	86,000
3700 Taxes and Assessments	3,801	1,912	4,000	4,000
Total Other Charges	3,801	1,912	90,000	90,000
<b>Equipment</b>				
4000 Equipment (Purchases over \$5,000)	0	0	262,200	262,200
Total Equipment	0	0	262,200	262,200
<b>Miscellaneous</b>				
5300 Depreciation	413,325	374,433	415,000	415,000
Total Miscellaneous	413,325	374,433	415,000	415,000
<b>TOTAL OPERATING EXPENSES</b>	<b>4,881,589</b>	<b>4,862,134</b>	<b>6,049,921</b>	<b>6,049,921</b>
<b>OPERATING INCOME (LOSS) - Note 1</b>	<b>(177,680)</b>	<b>244,462</b>	<b>(122,493)</b>	<b>(122,493)</b>



FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
<b>NON-OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6610 Interest	40,747	48,521	5,000	5,000
Total Revenue from Use of Money and Property	40,747	48,521	5,000	5,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	6,440	0	0	0
Total Intergovernmental Revenues	6,440	0	0	0
Miscellaneous Revenues				
7661 Other Sales - Taxable	121,329	92,204	50,000	50,000
7670 Miscellaneous Revenue	238	149	0	0
7680 Six-Month Expired (Outlawed) Checks	232	(232)	0	0
Total Miscellaneous Revenues	121,799	92,121	50,000	50,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>168,986</b>	<b>140,642</b>	<b>55,000</b>	<b>55,000</b>
<b>NON-OPERATING EXPENSES</b>				
Other Charges				
3352 Lease Equipment - Debt Service Interest	2,647	1,716	1,500	1,500
Total Other Charges	2,647	1,716	1,500	1,500
Special Items				
5000 Special Items	0	31,502	400,000	400,000
Total Special Items	0	31,502	400,000	400,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	0	(393)	0	0
Total Miscellaneous	0	(393)	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>2,647</b>	<b>32,825</b>	<b>401,500</b>	<b>401,500</b>
<b>NON-OPERATING INCOME (LOSS)</b>	<b>166,339</b>	<b>107,817</b>	<b>(346,500)</b>	<b>(346,500)</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2</b>	<b>(11,341)</b>	<b>352,279</b>	<b>(468,993)</b>	<b>(468,993)</b>
Changes to Reserves - Encumbrance - (Inc.)/Dec.	264,230	61,097	0	0

FUND TITLE: 297 Reprographics  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(1,570,070)	240,147	415,000	415,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	714,845	0	(1,254,776)	(1,254,776)
<b>CHANGE IN NET POSITION</b>	<b>(602,336)</b>	<b>653,523</b>	<b>(1,308,769)</b>	<b>(1,308,769)</b>
Net Position - Beginning Balance	1,468,249	865,902	1,308,769	1,308,769
Net Position - Ending Balance	865,913	1,519,425	0	0
<b>CAPITAL ASSET ACQUISITIONS</b>				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	262,200	262,200
Total Equipment	0	0	262,200	262,200
4200 Structures and Improvements				
P003 TISF Capital Project	1,864,393	25,139	0	0
Total Structures and Improvements	1,864,393	25,139	0	0
<b>TOTAL CAPITAL ASSET ACQUISITIONS</b>	<b>1,864,393</b>	<b>25,139</b>	<b>262,200</b>	<b>262,200</b>
Note 1 - Operating Loss is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 298 Self-Insured Benefits  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Miscellaneous Revenues				
7710 Insurance Premiums	3,260,207	3,295,482	2,507,000	2,507,000
Total Miscellaneous Revenues	3,260,207	3,295,482	2,507,000	2,507,000
<b>TOTAL OPERATING REVENUES</b>	<b>3,260,207</b>	<b>3,295,482</b>	<b>2,507,000</b>	<b>2,507,000</b>
<b>OPERATING EXPENSES</b>				
Services & Supplies				
1900 Professional and Specialized Services	160,184	169,274	172,231	172,231
1911 CWCAP Charges	67,074	70,935	67,074	67,074
1912 Investment Administrative Fees	1,305	1,290	500	500
2400 Special Departmental Expense	802,174	753,674	1,048,108	1,048,108
Total Services & Supplies	1,030,737	995,173	1,287,913	1,287,913
Other Charges				
3500 Judgments and Damages	0	0	4,398,958	4,398,958
3510 Other Charges - Operating	686,640	366,640	0	0
3520 Insurance Claims	2,641,939	3,262,842	0	0
3530 Insurance Premiums	452,622	439,376	0	0
Total Other Charges	3,781,201	4,068,858	4,398,958	4,398,958
<b>TOTAL OPERATING EXPENSES</b>	<b>4,811,938</b>	<b>5,064,031</b>	<b>5,686,871</b>	<b>5,686,871</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,551,731)</b>	<b>(1,768,549)</b>	<b>(3,179,871)</b>	<b>(3,179,871)</b>
<b>NON-OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6610 Interest	79,718	156,064	68,200	68,200
Total Revenue from Use of Money and Property	79,718	156,064	68,200	68,200
Miscellaneous Revenues				
7670 Miscellaneous Revenue	523,582	559,654	464,576	464,576
Total Miscellaneous Revenues	523,582	559,654	464,576	464,576

FUND TITLE: 298 Self-Insured Benefits  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
TOTAL NON-OPERATING REVENUES	603,300	715,718	532,776	532,776
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,282,753	1,282,753
Total Special Items	0	0	1,282,753	1,282,753
TOTAL NON-OPERATING EXPENSES	0	0	1,282,753	1,282,753
NON-OPERATING INCOME (LOSS)	603,300	715,718	(749,977)	(749,977)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(948,431)	(1,052,831)	(3,929,848)	(3,929,848)
7810 Transfers In - from Fund 100	802,174	753,673	1,048,108	1,048,108
Changes to Reserves - Encumbrance - (Inc.)/Dec.	4,487	(51,603)	0	0
CHANGE IN NET POSITION	(141,770)	(350,761)	(2,881,740)	(2,881,740)
Net Position - Beginning Balance	3,316,627	3,174,858	2,881,740	2,881,740
Net Position - Ending Balance	3,174,857	2,824,097	0	0

FUND TITLE: 29W Wellness Program  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	358,865	0	1,500,000	1,500,000
Total Charges For Services	358,865	0	1,500,000	1,500,000
TOTAL OPERATING REVENUES	358,865	0	1,500,000	1,500,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	600	600
1000 Household Expense	24,769	32,056	26,557	26,557
1001 Household Expense - Trash	431	1,533	444	444
1300 Maintenance Equipment - Non-IT Maintenance	0	0	5,000	5,000
1400 Maintenance - Buildings and Improvements	11,492	17,538	15,000	15,000
1402 Minor Alterations and Improvements	4,669	12,583	10,000	10,000
1800 Office Expense	400	(151)	15,000	15,000
1802 Periodicals and Journals	0	0	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	1,867	2,941	8,500	8,500
1900 Professional and Specialized Services	1,339,962	1,442,631	2,220,785	2,220,785
1911 CWCAP Charges	55,561	69,155	55,561	55,561
1912 Investment Administrative Fees	1,405	1,001	1,000	1,000
1940 Enterprise IT Services	9,168	4,368	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2140 Software Leases & Licenses	479	0	3,296	3,296
2143 Short-Term SBITA	0	695	0	0
2600 Transportation and Travel - General	0	4,200	2,500	2,500
2800 Utilities	428	563	0	0
2801 Utilities - Purchased Electricity	7,595	10,997	8,193	8,193
2802 Utilities - Purchased Gas	667	729	292	292

FUND TITLE: 29W Wellness Program  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
2803 Utilities - Purchased Water	8,883	10,565	14,743	14,743
Total Services & Supplies	1,467,776	1,611,404	2,435,471	2,435,471
Other Charges				
3200 Bond Redemption	77,794	95,079	98,191	98,191
3700 Taxes and Assessments	1,780	2,338	1,780	1,780
Total Other Charges	79,574	97,417	99,971	99,971
Miscellaneous				
5300 Depreciation	11,780	11,796	11,779	11,779
Total Miscellaneous	11,780	11,796	11,779	11,779
TOTAL OPERATING EXPENSES	1,559,130	1,720,617	2,547,221	2,547,221
OPERATING INCOME (LOSS)	(1,200,265)	(1,720,617)	(1,047,221)	(1,047,221)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	84,540	119,054	80,900	80,900
Total Revenue from Use of Money and Property	84,540	119,054	80,900	80,900
Miscellaneous Revenues				
7670 Miscellaneous Revenue	639,249	680,171	827,305	827,305
Total Miscellaneous Revenues	639,249	680,171	827,305	827,305
TOTAL NON-OPERATING REVENUES	723,789	799,225	908,205	908,205
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	173,326	196,864	189,225	189,225
Total Other Charges	173,326	196,864	189,225	189,225

FUND TITLE: 29W Wellness Program  
Internal Service Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
Special Items				
5000 Special Items	0	0	1,163,931	1,163,931
Total Special Items	0	0	1,163,931	1,163,931
TOTAL NON-OPERATING EXPENSES	173,326	196,864	1,353,156	1,353,156
NON-OPERATING INCOME (LOSS)	550,463	602,361	(444,951)	(444,951)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(649,802)	(1,118,256)	(1,492,172)	(1,492,172)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(58,692)	45,937	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	11,780	11,796	11,779	11,779
CHANGE IN NET POSITION	(696,714)	(1,060,523)	(1,480,393)	(1,480,393)
Net Position - Beginning Balance	3,728,351	3,031,637	1,480,393	1,480,393
Net Position - Ending Balance	3,031,637	1,971,114	0	0

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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	851,992	884,509	917,700	917,700
Total Miscellaneous Revenues	851,992	884,509	917,700	917,700
TOTAL OPERATING REVENUES	851,992	884,509	917,700	917,700
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	850,080	882,976	917,700	917,700
Total Other Charges	850,080	882,976	917,700	917,700
TOTAL OPERATING EXPENSES	850,080	882,976	917,700	917,700
OPERATING INCOME (LOSS)	1,912	1,533	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,100	2,100	0	0
Total Miscellaneous Revenues	2,100	2,100	0	0
TOTAL NON-OPERATING REVENUES	2,100	2,100	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	92,249	92,249
Total Special Items	0	0	92,249	92,249
TOTAL NON-OPERATING EXPENSES	0	0	92,249	92,249
NON-OPERATING INCOME (LOSS)	2,100	2,100	(92,249)	(92,249)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	4,012	3,633	(92,249)	(92,249)



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

OPERATING DETAIL  (1)	FY 2022-23 Actuals  (2)	FY 2023-24 Actuals  (3)	2024-25 Recommended  (4)	FY 24-25 Adopted by Board of Supervisors  (5)
CHANGE IN NET POSITION	4,012	3,633	(92,249)	(92,249)
Net Position - Beginning Balance	85,242	89,254	92,249	92,249
Net Position - Ending Balance	89,254	92,887	0	0