

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,371,858	1,341,903	1,656,095	1,656,095
Total Revenue from Use of Money and Property	1,371,858	1,341,903	1,656,095	1,656,095
Charges For Services				
7590 Other Charges for Services	87,593,177	81,279,849	86,307,812	86,307,812
Total Charges For Services	87,593,177	81,279,849	86,307,812	86,307,812
TOTAL OPERATING REVENUES	88,965,035	82,621,752	87,963,907	87,963,907
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	124,450	(55,898)	794,449	794,449
0101 Regular Salaries	7,678,836	7,490,388	8,039,276	8,039,276
0102 Extra Help	10,077	137,072	0	0
0103 Overtime	97,935	68,889	94,670	94,670
0104 Annual Leave Payoffs	64,913	27,201	66,293	66,293
0105 Vacation Payoffs	133,729	204,870	101,026	101,026
0111 Other Pay	0	20	0	0
0150 Labor Burden	0	105	0	0
0200 Retirement	2,522,119	2,696,644	3,028,322	3,028,322
0204 County Paid Executive Deferred Compensation Plan	8,908	9,132	8,402	8,402
0205 1.62% Retirement ER Contribution 401(A) Plan	32,860	32,188	46,936	46,936
0206 Retiree Medical	261,480	255,065	265,347	265,347
0208 Pension Prepayment Discount	(103,545)	(144,915)	(168,459)	(168,459)
0301 Unemployment Insurance	0	8,201	0	0
0305 Salary Continuance Insurance	6,000	10,788	11,214	11,214
0306 Health Insurance	857,095	853,372	940,956	940,956
0308 Dental Insurance	26,267	16,397	17,256	17,256
0309 Life Insurance	2,498	2,282	2,544	2,544

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OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	610	559	840	840
0319 Other Insurance	21,581	21,298	22,476	22,476
0352 Workers Compensation - General	26,009	26,766	32,346	32,346
0401 Medicare	114,619	113,420	116,649	116,649
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	123,211	113,001	113,844	113,844
Total Salaries & Benefits	12,018,832	11,896,025	13,543,567	13,543,567
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	0	1,180	0	0
0740 Enterprise Telephone Service Charges	240,870	226,297	268,844	268,844
0741 Telephone Service Charges from Vendors	8,220,523	6,222,671	7,809,170	7,809,170
0742 Cell Phones, Pagers, Blackberry Devices	5,522	2,103	4,050	4,050
0900 Food	0	0	2,500	2,500
1000 Household Expense	329,874	370,750	330,310	330,310
1001 Household Expense - Trash	7,922	8,026	12,286	12,286
1100 Insurance	179,743	225,675	176,148	176,148
1300 Maintenance Equipment - Non-IT Maintenance	8,207	2,863	5,287	5,287
1340 Software Maintenance & Support	2,066,364	2,421,798	1,586,108	1,586,108
1341 Hardware Maintenance & Support	1,291,294	2,523,414	1,495,672	1,495,672
1400 Maintenance - Buildings and Improvements	441,656	292,307	417,422	417,422
1402 Minor Alterations and Improvements	1,447,609	216,128	636,340	636,340
1600 Memberships	34,128	82,501	39,253	39,253
1800 Office Expense	19,437	87,808	92,600	92,600
1801 Duplicating Services (CEO/Reprographics)	42	264	1,620	1,620
1802 Periodicals and Journals	485	0	0	0
1803 Postage	1,318	724	1,300	1,300
1809 Minor Office Equipment to be Controlled	0	0	1,000	1,000

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OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1840 IT Hardware Purchases (Purchases under \$5,000)	1,177,505	705,675	529,108	529,108
1900 Professional and Specialized Services	5,294,099	5,295,404	7,016,620	7,016,620
1908 Temporary Help	0	0	200,000	200,000
1911 CWCAP Charges	990,544	943,421	1,500,000	1,500,000
1912 Investment Administrative Fees	9,535	12,806	12,600	12,600
1920 Non-Claimable Administrative Expense	24,020	13,173	25,000	25,000
1940 Enterprise IT Services	12,389,959	8,890,440	11,184,550	11,184,550
1941 IT Professional Services Contracts	38,496,037	37,934,920	43,032,663	43,032,663
2100 Rents and Leases - Equipment	11,714	1,649	14,800	14,800
2110 Short-Term Leases-Equipment	0	14,399	0	0
2140 Software Leases & Licenses	4,648,347	3,647,652	7,016,094	7,016,094
2141 IT Hardware Leases	33,775	30,072	11,200	11,200
2200 Rents and Leases - Buildings and Improvements	28,854	0	607	607
2210 Short-Term Lease-Buildings and Improvements	0	607	25,000	25,000
2300 Small Tools and Instruments	0	83	4,200	4,200
2400 Special Departmental Expense	31,067	29,721	52,500	52,500
2600 Transportation and Travel - General	8,670	8,755	12,450	12,450
2601 Private Auto Mileage	576	153	2,500	2,500
2602 Garage Expense	65,798	53,595	96,500	96,500
2700 Transportation and Travel - Meetings/Conferences	76	3,575	30,000	30,000
2740 IT Training & Travel	24,406	6,059	60,500	60,500
2800 Utilities	0	0	5,500	5,500
2801 Utilities - Purchased Electricity	1,038,066	1,163,685	1,072,995	1,072,995
2802 Utilities - Purchased Gas	1,330	2,290	2,908	2,908
2803 Utilities - Purchased Water	33,509	39,777	43,650	43,650
2890 Intra-Agency Services & Supplies Billing Offsets	(14,573,243)	(10,870,417)	(12,691,182)	(12,691,182)
Total Services & Supplies	64,029,638	60,612,003	72,140,673	72,140,673

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OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	33,994	35,691	27,822	27,822
3251 Lease Purchase Principal Payment	106,168	110,772	115,671	115,671
3700 Taxes and Assessments	560	566	45	45
Total Other Charges	140,722	147,029	143,538	143,538
Equipment				
4040 IT Equipment (Purchases over \$5,000)	0	0	5,283,208	5,283,208
Total Equipment	0	0	5,283,208	5,283,208
Structures & Improvements				
4200 Structures and Improvements	0	0	4,250,000	4,250,000
Total Structures & Improvements	0	0	4,250,000	4,250,000
Miscellaneous				
5300 Depreciation	8,305,603	5,424,519	6,473,338	6,473,338
Total Miscellaneous	8,305,603	5,424,519	6,473,338	6,473,338
TOTAL OPERATING EXPENSES	84,494,795	78,079,576	101,834,324	101,834,324
OPERATING INCOME (LOSS) - Note 1	4,470,240	4,542,176	(13,870,417)	(13,870,417)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	143,655	134,816	125,000	125,000
Total Revenue from Use of Money and Property	143,655	134,816	125,000	125,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	2,303,959	13,012	0	0
7130 Other Governmental Agencies	277,574	243,981	0	0
Total Intergovernmental Revenues	2,581,533	256,993	0	0

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OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	5,527	12,988	0	0
7670 Miscellaneous Revenue	606	24,351	0	0
7680 Six-Month Expired (Outlawed) Checks	0	4	0	0
Total Miscellaneous Revenues	6,133	37,343	0	0
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	(2)	0	0
Total Other Financing Sources	0	(2)	0	0
TOTAL NON-OPERATING REVENUES	2,731,321	429,150	125,000	125,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	76,289	85,260	62,438	62,438
3351 Lease Purchase Interest Payment	29,454	10,851	17,407	17,407
Total Other Charges	105,743	96,111	79,845	79,845
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	36,268	62,803	0	0
Total Miscellaneous	36,268	62,803	0	0
TOTAL NON-OPERATING EXPENSES	142,011	158,914	79,845	79,845
NON-OPERATING INCOME (LOSS)	2,589,310	270,236	45,155	45,155
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	7,059,550	4,812,412	(13,825,262)	(13,825,262)
7805 Capital Contributions	4,041	(33,584)	0	0
7810 Transfers In - from Fund 100	82,347	0	1,781,250	1,781,250
7811 Transfers In - from Funds 101-199	584,971	808,665	1,211,908	1,211,908
4801 Transfers Out - to Funds 101-199	0	0	(2,442,403)	(2,442,403)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(2,431,899)	(413,575)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(3,000,810)	(1,580,576)	6,473,338	6,473,338

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OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(5,295,239)	(4,821,423)	(4,821,423)
CHANGE IN NET POSITION	2,298,200	(1,701,897)	(11,622,592)	(11,622,592)
Net Position - Beginning Balance	9,351,413	11,649,613	11,622,592	11,622,592
Net Position - Ending Balance	11,649,613	9,947,716	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4040 IT Equipment (Purchases over \$5,000)	4,650,698	1,107,194	5,283,208	5,283,208
Total Equipment	4,650,698	1,107,194	5,283,208	5,283,208
4200 Structures and Improvements				
P640 KVA Back-Up Generator Project	0	0	2,250,000	2,250,000
P648 MeeFog - Humidification System	0	2,160	0	0
P649 Computer Room Air Handler Refresh & Upgrade	0	20,629	0	0
P650 Redundant Bus and ATS Installation and Upgrade	480,945	3,165,214	0	0
P651 OCDC Roof Replacement	0	5,527	2,000,000	2,000,000
P653 OCDC Replace Supply Fan & Exhaust	174,433	7,408	0	0
Total Structures and Improvements	655,378	3,200,938	4,250,000	4,250,000
TOTAL CAPITAL ASSET ACQUISITIONS	5,306,076	4,308,132	9,533,208	9,533,208
<p>Note 1 - Operating Loss is overstated in the 2022-23 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 2022-23 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 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	179,240,307	182,288,966	191,801,700	191,801,700
Total Miscellaneous Revenues	179,240,307	182,288,966	191,801,700	191,801,700
TOTAL OPERATING REVENUES	179,240,307	182,288,966	191,801,700	191,801,700
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	179,495,275	182,664,863	191,801,700	191,801,700
Total Other Charges	179,495,275	182,664,863	191,801,700	191,801,700
TOTAL OPERATING EXPENSES	179,495,275	182,664,863	191,801,700	191,801,700
OPERATING INCOME (LOSS)	(254,968)	(375,897)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	180,528	389,428	0	0
Total Miscellaneous Revenues	180,528	389,428	0	0
TOTAL NON-OPERATING REVENUES	180,528	389,428	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,618,921	5,618,921
Total Special Items	0	0	5,618,921	5,618,921
TOTAL NON-OPERATING EXPENSES	0	0	5,618,921	5,618,921
NON-OPERATING INCOME (LOSS)	180,528	389,428	(5,618,921)	(5,618,921)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(74,440)	13,531	(5,618,921)	(5,618,921)

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(74,440)	13,531	(5,618,921)	(5,618,921)
Net Position - Beginning Balance	6,752,669	6,678,229	5,618,921	5,618,921
Net Position - Ending Balance	6,678,229	6,691,760	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	0	1,687,487	0	0
Total Miscellaneous Revenues	0	1,687,487	0	0
TOTAL OPERATING REVENUES	0	1,687,487	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	70,687	55,874	79,709	79,709
1911 CWCAP Charges	1,822	1,359	1,822	1,822
1912 Investment Administrative Fees	3,249	2,661	1,600	1,600
Total Services & Supplies	75,758	59,894	83,131	83,131
Other Charges				
3500 Judgments and Damages	0	0	1,464,914	1,464,914
3520 Insurance Claims	2,180,615	1,003,724	0	0
Total Other Charges	2,180,615	1,003,724	1,464,914	1,464,914
TOTAL OPERATING EXPENSES	2,256,373	1,063,618	1,548,045	1,548,045
OPERATING INCOME (LOSS)	(2,256,373)	623,869	(1,548,045)	(1,548,045)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	49,416	27,669	11,300	11,300
Total Revenue from Use of Money and Property	49,416	27,669	11,300	11,300
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	1,550	0	0
Total Miscellaneous Revenues	0	1,550	0	0
TOTAL NON-OPERATING REVENUES	49,416	29,219	11,300	11,300

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,865,159	2,865,159
Total Special Items	0	0	2,865,159	2,865,159
TOTAL NON-OPERATING EXPENSES	0	0	2,865,159	2,865,159
NON-OPERATING INCOME (LOSS)	49,416	29,219	(2,853,859)	(2,853,859)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,206,957)	653,088	(4,401,904)	(4,401,904)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,716	1,247	0	0
CHANGE IN NET POSITION	(2,204,241)	654,335	(4,401,904)	(4,401,904)
Net Position - Beginning Balance	6,264,135	4,059,894	4,401,904	4,401,904
Net Position - Ending Balance	4,059,894	4,714,229	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	64,795,066	66,947,478	76,761,000	76,761,000
Total Miscellaneous Revenues	64,795,066	66,947,478	76,761,000	76,761,000
TOTAL OPERATING REVENUES	64,795,066	66,947,478	76,761,000	76,761,000
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,260,726	3,150,513	3,112,440	3,112,440
1911 CWCAP Charges	93,956	84,342	162,874	162,874
1912 Investment Administrative Fees	13,498	9,057	6,389	6,389
2400 Special Departmental Expense	861,502	810,903	802,995	802,995
2700 Transportation and Travel - Meetings/Conferences	0	0	10,759	10,759
Total Services & Supplies	4,229,682	4,054,815	4,126,957	4,126,957
Other Charges				
3500 Judgments and Damages	0	0	78,849,362	78,849,362
3520 Insurance Claims	70,782,860	74,694,723	0	0
Total Other Charges	70,782,860	74,694,723	78,849,362	78,849,362
TOTAL OPERATING EXPENSES	75,012,542	78,749,538	82,976,319	82,976,319
OPERATING INCOME (LOSS)	(10,217,476)	(11,802,060)	(6,215,319)	(6,215,319)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	203,605	93,175	46,267	46,267
Total Revenue from Use of Money and Property	203,605	93,175	46,267	46,267
Intergovernmental Revenues				
7040 Federal - Health Administration	428,958	792,056	650,000	650,000
Total Intergovernmental Revenues	428,958	792,056	650,000	650,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,746,551	5,747,965	6,000,000	6,000,000
7680 Six-Month Expired (Outlawed) Checks	0	8,411	0	0
Total Miscellaneous Revenues	3,746,551	5,756,376	6,000,000	6,000,000
TOTAL NON-OPERATING REVENUES	4,379,114	6,641,607	6,696,267	6,696,267
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,222,448	1,222,448
Total Special Items	0	0	1,222,448	1,222,448
TOTAL NON-OPERATING EXPENSES	0	0	1,222,448	1,222,448
NON-OPERATING INCOME (LOSS)	4,379,114	6,641,607	5,473,819	5,473,819
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(5,838,362)	(5,160,453)	(741,500)	(741,500)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	34,282	17,968	0	0
CHANGE IN NET POSITION	(5,804,080)	(5,142,485)	(741,500)	(741,500)
Net Position - Beginning Balance	14,668,219	8,864,139	741,500	741,500
Net Position - Ending Balance	8,864,139	3,721,654	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	18,354	38,884	19,178	19,178
Total Charges For Services	18,354	38,884	19,178	19,178
Miscellaneous Revenues				
7710 Insurance Premiums	60,540,483	60,533,984	60,583,825	60,583,825
Total Miscellaneous Revenues	60,540,483	60,533,984	60,583,825	60,583,825
TOTAL OPERATING REVENUES	60,558,837	60,572,868	60,603,003	60,603,003
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	34,773	30,604	0	0
0101 Regular Salaries	1,885,062	1,947,199	2,396,655	2,396,655
0103 Overtime	16,309	8,459	17,500	17,500
0104 Annual Leave Payoffs	13,999	4,736	25,000	25,000
0105 Vacation Payoffs	12,772	29,767	100,000	100,000
0111 Other Pay	6,279	1,673	1,680	1,680
0200 Retirement	606,460	673,829	888,400	888,400
0204 County Paid Executive Deferred Compensation Plan	1,366	0	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	13,334	15,479	27,078	27,078
0206 Retiree Medical	64,026	64,865	79,164	79,164
0208 Pension Prepayment Discount	(29,622)	(41,431)	(39,920)	(39,920)
0301 Unemployment Insurance	0	2,015	0	0
0305 Salary Continuance Insurance	1,463	3,074	3,258	3,258
0306 Health Insurance	172,655	188,890	245,748	245,748
0308 Dental Insurance	6,291	4,819	5,160	5,160
0309 Life Insurance	602	662	840	840
0310 Accidental Death and Dismemberment Insurance	147	163	240	240

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	5,720	4,987	14,664	14,664
0352 Workers Compensation - General	43,342	47,480	44,444	44,444
0401 Medicare	27,883	28,092	65,640	65,640
0403 Optional Benefit Program	33,541	31,500	33,600	33,600
Total Salaries & Benefits	2,916,402	3,046,862	3,909,151	3,909,151
Services & Supplies				
0740 Enterprise Telephone Service Charges	13,688	13,068	16,000	16,000
0742 Cell Phones, Pagers, Blackberry Devices	9,579	10,081	8,000	8,000
0900 Food	0	0	1,000	1,000
1000 Household Expense	19,142	20,484	19,780	19,780
1001 Household Expense - Trash	525	509	538	538
1100 Insurance	14,909	382,873	450,000	450,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	500	500
1340 Software Maintenance & Support	49,292	83,597	45,000	45,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	7,379	6,159	500	500
1402 Minor Alterations and Improvements	422	206	500	500
1600 Memberships	4,154	2,458	5,100	5,100
1800 Office Expense	5,801	7,426	11,000	11,000
1801 Duplicating Services (CEO/Reprographics)	395	551	5,000	5,000
1802 Periodicals and Journals	1,199	688	1,000	1,000
1803 Postage	1,970	2,421	3,000	3,000
1809 Minor Office Equipment to be Controlled	18,965	22,633	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	79	0	0	0
1900 Professional and Specialized Services	5,450,519	5,726,437	6,884,062	6,884,062
1908 Temporary Help	13,879	37,006	10,000	10,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1911 CWCAP Charges	206,099	205,310	200,000	200,000
1912 Investment Administrative Fees	64,643	69,757	70,000	70,000
1940 Enterprise IT Services	106,403	393,814	279,604	279,604
2100 Rents and Leases - Equipment	314	202	0	0
2110 Short-Term Leases-Equipment	0	111	2,000	2,000
2140 Software Leases & Licenses	106,440	117,158	123,350	123,350
2200 Rents and Leases - Buildings and Improvements	24,690	0	0	0
2300 Small Tools and Instruments	0	0	5,500	5,500
2400 Special Departmental Expense	4,810	4,658	57,000	57,000
2600 Transportation and Travel - General	20,431	23,484	23,460	23,460
2601 Private Auto Mileage	0	38	5,000	5,000
2602 Garage Expense	4,268	3,637	4,479	4,479
2700 Transportation and Travel - Meetings/Conferences	1,949	1,589	12,000	12,000
2800 Utilities	0	0	10,644	10,644
2801 Utilities - Purchased Electricity	3,125	4,522	2,271	2,271
2802 Utilities - Purchased Gas	480	755	246	246
2803 Utilities - Purchased Water	2,363	5,581	1,256	1,256
2890 Intra-Agency Services & Supplies Billing Offsets	(61,696)	(67,034)	(62,237)	(62,237)
Total Services & Supplies	6,096,216	7,080,179	8,206,053	8,206,053
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	720,000	720,000
3200 Bond Redemption	51,008	53,553	60,000	60,000
3520 Insurance Claims - Note 1	54,861,416	54,035,927	51,963,885	51,963,885
3700 Taxes and Assessments	67	0	0	0
Total Other Charges	54,912,491	54,089,480	52,743,885	52,743,885

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Miscellaneous				
5350 Amortization	23,509	23,541	23,541	23,541
Total Miscellaneous	23,509	23,541	23,541	23,541
TOTAL OPERATING EXPENSES	63,948,618	64,240,062	64,882,630	64,882,630
OPERATING INCOME (LOSS)	(3,389,781)	(3,667,194)	(4,279,627)	(4,279,627)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	974,660	742,526	1,902,386	1,902,386
Total Revenue from Use of Money and Property	974,660	742,526	1,902,386	1,902,386
Intergovernmental Revenues				
7060 Federal - Disaster Relief	1,827,707	2,004,999	0	0
Total Intergovernmental Revenues	1,827,707	2,004,999	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	421,980	939,918	100,000	100,000
Total Miscellaneous Revenues	421,980	939,918	100,000	100,000
TOTAL NON-OPERATING REVENUES	3,224,347	3,687,443	2,002,386	2,002,386
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	114,471	127,933	140,000	140,000
Total Other Charges	114,471	127,933	140,000	140,000
TOTAL NON-OPERATING EXPENSES	114,471	127,933	140,000	140,000
NON-OPERATING INCOME (LOSS)	3,109,876	3,559,510	1,862,386	1,862,386
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(279,905)	(107,684)	(2,417,241)	(2,417,241)

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	222,011	84,587	2,207,753	2,207,753
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(104,628)	94,576	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	23,509	23,541	23,541	23,541
CHANGE IN NET POSITION	(139,013)	95,020	(185,947)	(185,947)
Net Position - Beginning Balance	304,942	165,929	185,947	185,947
Net Position - Ending Balance	165,929	260,949	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 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	134,523	144,629	140,000	140,000
Total Charges For Services	134,523	144,629	140,000	140,000
Miscellaneous Revenues				
7710 Insurance Premiums	33,849,551	34,536,399	30,371,843	30,371,843
Total Miscellaneous Revenues	33,849,551	34,536,399	30,371,843	30,371,843
TOTAL OPERATING REVENUES	33,984,074	34,681,028	30,511,843	30,511,843
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(3,910)	(246)	0	0
0101 Regular Salaries	1,034,889	1,135,927	1,248,048	1,248,048
0103 Overtime	19,276	7,355	10,000	10,000
0104 Annual Leave Payoffs	3,518	1,811	10,000	10,000
0105 Vacation Payoffs	52,091	25,757	75,000	75,000
0111 Other Pay	23,895	1,674	1,680	1,680
0200 Retirement	337,456	403,776	897,080	897,080
0205 1.62% Retirement ER Contribution 401(A) Plan	7,136	8,536	11,837	11,837
0206 Retiree Medical	35,215	38,678	41,236	41,236
0207 Health Reimbursement Account	19,157	0	0	0
0208 Pension Prepayment Discount	(14,396)	(20,586)	(23,048)	(23,048)
0301 Unemployment Insurance	0	1,207	0	0
0305 Salary Continuance Insurance	816	1,852	1,906	1,906
0306 Health Insurance	111,936	130,037	151,488	151,488
0308 Dental Insurance	4,075	3,190	3,168	3,168
0309 Life Insurance	380	439	504	504
0310 Accidental Death and Dismemberment Insurance	93	108	144	144
0319 Other Insurance	3,643	3,684	8,400	8,400

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	5,768	5,325	4,744	4,744
0401 Medicare	15,843	16,720	34,916	34,916
0403 Optional Benefit Program	20,417	22,458	21,024	21,024
Total Salaries & Benefits	1,677,298	1,787,702	2,498,127	2,498,127
Services & Supplies				
0740 Enterprise Telephone Service Charges	17,513	18,513	20,024	20,024
0742 Cell Phones, Pagers, Blackberry Devices	1,436	1,803	2,300	2,300
1000 Household Expense	14,944	16,060	13,187	13,187
1001 Household Expense - Trash	430	416	2,000	2,000
1100 Insurance	21,402,912	21,890,577	24,000,000	24,000,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1340 Software Maintenance & Support	59,419	20,875	100,000	100,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	5,280	5,969	8,000	8,000
1402 Minor Alterations and Improvements	290	137	2,500	2,500
1600 Memberships	668	688	1,000	1,000
1800 Office Expense	9,338	12,566	11,000	11,000
1801 Duplicating Services (CEO/Reprographics)	429	360	1,000	1,000
1802 Periodicals and Journals	0	0	3,000	3,000
1803 Postage	1,867	1,068	4,000	4,000
1809 Minor Office Equipment to be Controlled	0	20,206	5,000	5,000
1900 Professional and Specialized Services	180,484	186,843	489,706	489,706
1911 CWCAP Charges	150,228	195,005	200,000	200,000
1912 Investment Administrative Fees	40,235	36,075	50,000	50,000
1940 Enterprise IT Services	137,559	140,862	141,352	141,352
2100 Rents and Leases - Equipment	5,102	560	0	0
2110 Short-Term Leases-Equipment	0	5,149	12,000	12,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2140 Software Leases & Licenses	24,420	62,896	85,000	85,000
2200 Rents and Leases - Buildings and Improvements	16,460	0	0	0
2400 Special Departmental Expense	7,196	0	35,000	35,000
2600 Transportation and Travel - General	8,770	12,616	10,200	10,200
2601 Private Auto Mileage	0	309	2,500	2,500
2602 Garage Expense	90	0	2,500	2,500
2700 Transportation and Travel - Meetings/Conferences	649	0	3,000	3,000
2800 Utilities	0	0	7,109	7,109
2801 Utilities - Purchased Electricity	2,551	3,475	9,455	9,455
2802 Utilities - Purchased Gas	364	522	1,344	1,344
2803 Utilities - Purchased Water	2,580	4,784	7,164	7,164
2890 Intra-Agency Services & Supplies Billing Offsets	(10,619)	(9,161)	(9,161)	(9,161)
Total Services & Supplies	22,080,595	22,629,173	25,222,180	25,222,180
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(4,874)	(6,284)	(5,000)	(5,000)
Total Services & Supplies Reimbursements	(4,874)	(6,284)	(5,000)	(5,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	410,000	410,000
3200 Bond Redemption	34,005	35,702	40,000	40,000
3500 Judgments and Damages - Note 1	17,770,567	10,925,714	5,320,137	5,320,137
3700 Taxes and Assessments	45	113	0	0
Total Other Charges	17,804,617	10,961,529	5,770,137	5,770,137
TOTAL OPERATING EXPENSES	41,557,636	35,372,120	33,485,444	33,485,444
OPERATING INCOME (LOSS)	(7,573,562)	(691,092)	(2,973,601)	(2,973,601)

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	604,094	383,331	1,015,233	1,015,233
Total Revenue from Use of Money and Property	604,094	383,331	1,015,233	1,015,233
Intergovernmental Revenues				
7060 Federal - Disaster Relief	7,745	3,269	0	0
Total Intergovernmental Revenues	7,745	3,269	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,982,985	1,118,181	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	(787)	2,059	0	0
Total Miscellaneous Revenues	5,982,198	1,120,240	100,000	100,000
TOTAL NON-OPERATING REVENUES	6,594,037	1,506,840	1,115,233	1,115,233
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	76,314	85,288	90,000	90,000
Total Other Charges	76,314	85,288	90,000	90,000
TOTAL NON-OPERATING EXPENSES	76,314	85,288	90,000	90,000
NON-OPERATING INCOME (LOSS)	6,517,723	1,421,552	1,025,233	1,025,233
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,055,839)	730,460	(1,948,368)	(1,948,368)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,857,502	(1,399,199)	0	0
CHANGE IN NET POSITION	801,663	(668,739)	(1,948,368)	(1,948,368)
Net Position - Beginning Balance	1,816,910	2,618,573	1,948,368	1,948,368
Net Position - Ending Balance	2,618,573	1,949,834	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 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	13,513	8,468	10,000	10,000
Total Taxes	13,513	8,468	10,000	10,000
Charges For Services				
7590 Other Charges for Services	27,698,851	29,466,992	29,423,091	29,423,091
Total Charges For Services	27,698,851	29,466,992	29,423,091	29,423,091
TOTAL OPERATING REVENUES	27,712,364	29,475,460	29,433,091	29,433,091
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(21,289)	(50,900)	0	0
0101 Regular Salaries	5,227,234	5,070,021	5,374,963	5,374,963
0103 Overtime	102,834	122,480	82,045	82,045
0104 Annual Leave Payoffs	38,121	26,671	68,575	68,575
0105 Vacation Payoffs	76,266	91,869	74,081	74,081
0111 Other Pay	58,986	54,653	61,536	61,536
0200 Retirement	1,755,698	1,843,999	2,033,631	2,033,631
0205 1.62% Retirement ER Contribution 401(A) Plan	22,505	22,827	43,287	43,287
0206 Retiree Medical	179,496	174,238	179,386	179,386
0207 Health Reimbursement Account	33,000	0	0	0
0208 Pension Prepayment Discount	(74,608)	(105,855)	(109,066)	(109,066)
0301 Unemployment Insurance	0	5,544	0	0
0305 Salary Continuance Insurance	1,149	2,002	1,912	1,912
0306 Health Insurance	847,233	811,035	846,252	846,252
0308 Dental Insurance	6,443	3,852	3,792	3,792
0309 Life Insurance	598	530	564	564
0310 Accidental Death and Dismemberment Insurance	146	130	192	192

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0319 Other Insurance	65,824	61,516	64,752	64,752
0352 Workers Compensation - General	647,362	620,548	633,604	633,604
0401 Medicare	76,300	74,907	78,845	78,845
0403 Optional Benefit Program	28,000	27,125	25,008	25,008
Total Salaries & Benefits	9,071,298	8,857,192	9,463,359	9,463,359
Services & Supplies				
0600 Clothing and Personal Supplies	39,178	34,555	48,600	48,600
0740 Enterprise Telephone Service Charges	14,368	20,823	15,721	15,721
0741 Telephone Service Charges from Vendors	468,569	424,992	471,900	471,900
0742 Cell Phones, Pagers, Blackberry Devices	2,375	1,900	3,700	3,700
1000 Household Expense	178,465	175,173	179,900	179,900
1001 Household Expense - Trash	33,402	36,638	34,238	34,238
1100 Insurance	124,926	133,456	143,639	143,639
1300 Maintenance Equipment - Non-IT Maintenance	3,459,679	3,571,495	3,820,309	3,820,309
1301 Maintenance - Inventory Parts	11,953	3,185	20,900	20,900
1302 Parts not Direct Billed to Customers	144,249	140,527	125,650	125,650
1340 Software Maintenance & Support	102,742	109,308	208,835	208,835
1400 Maintenance - Buildings and Improvements	288,355	362,702	393,878	393,878
1402 Minor Alterations and Improvements	24,286	78,048	33,035	33,035
1600 Memberships	1,901	2,458	2,000	2,000
1700 Miscellaneous Expense	(54,374)	35,740	18,500	18,500
1800 Office Expense	11,213	14,123	23,823	23,823
1801 Duplicating Services (CEO/Reprographics)	1,939	2,515	2,168	2,168
1803 Postage	1,816	1,566	1,690	1,690
1809 Minor Office Equipment to be Controlled	0	0	2,500	2,500
1840 IT Hardware Purchases (Purchases under \$5,000)	2,055	60,063	35,603	35,603

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	1,862,694	2,015,708	1,970,198	1,970,198
1911 CWCAP Charges	632,564	656,087	650,498	650,498
1912 Investment Administrative Fees	18,031	19,050	20,000	20,000
1940 Enterprise IT Services	730	26,954	66,348	66,348
1941 IT Professional Services Contracts	0	0	3,421	3,421
2100 Rents and Leases - Equipment	19,333	1,554	0	0
2110 Short-Term Leases-Equipment	0	12,910	23,266	23,266
2140 Software Leases & Licenses	31,274	25,094	36,370	36,370
2300 Small Tools and Instruments	45,699	31,897	59,481	59,481
2400 Special Departmental Expense	3,771,119	5,121,142	4,026,897	4,026,897
2600 Transportation and Travel - General	3	0	12,000	12,000
2601 Private Auto Mileage	206	230	918	918
2602 Garage Expense	227,550	235,186	263,260	263,260
2700 Transportation and Travel - Meetings/Conferences	(5,000)	17,325	10,944	10,944
2800 Utilities	0	0	33,967	33,967
2801 Utilities - Purchased Electricity	142,350	165,578	185,472	185,472
2802 Utilities - Purchased Gas	27,919	34,758	26,051	26,051
2803 Utilities - Purchased Water	16,259	19,160	23,882	23,882
2890 Intra-Agency Services & Supplies Billing Offsets	(227,550)	(235,634)	(229,058)	(229,058)
Total Services & Supplies	11,420,278	13,356,266	12,770,504	12,770,504
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	1,825,000	1,825,000
3252 Lease Equipment - Debt Service Principal	0	0	3,807	3,807
3700 Taxes and Assessments	1,924	1,947	2,500	2,500
Total Other Charges	1,924	1,947	1,831,307	1,831,307

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	13,597,500	14,827,500
Total Equipment	0	0	13,597,500	14,827,500
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	7,241,222	8,229,619	3,414,500	3,414,500
Total Miscellaneous	7,241,222	8,229,619	3,414,500	3,414,500
TOTAL OPERATING EXPENSES	27,734,722	30,445,024	41,088,093	42,318,093
OPERATING INCOME (LOSS) - Note 1	(22,358)	(969,564)	(11,655,002)	(12,885,002)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	272,402	198,313	240,300	240,300
Total Revenue from Use of Money and Property	272,402	198,313	240,300	240,300
Intergovernmental Revenues				
7060 Federal - Disaster Relief	48,170	3,000	0	0
Total Intergovernmental Revenues	48,170	3,000	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	37,038	48,423	38,536	38,536
7680 Six-Month Expired (Outlawed) Checks	1,046	(764)	1,046	1,046
Total Miscellaneous Revenues	38,084	47,659	39,582	39,582
TOTAL NON-OPERATING REVENUES	358,656	248,972	279,882	279,882

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	0	438	365	365
Total Other Charges	0	438	365	365
Special Items				
5000 Special Items	0	0	2,460,000	2,460,000
Total Special Items	0	0	2,460,000	2,460,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(316,399)	(528,874)	0	0
Total Miscellaneous	(316,399)	(528,874)	0	0
TOTAL NON-OPERATING EXPENSES	(316,399)	(528,436)	2,460,365	2,460,365
NON-OPERATING INCOME (LOSS)	675,055	777,408	(2,180,483)	(2,180,483)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	652,697	(192,156)	(13,835,485)	(15,065,485)
7805 Capital Contributions	218,647	92,295	0	0
7810 Transfers In - from Fund 100	3,118,347	4,153,809	6,251,388	7,481,388
7811 Transfers In - from Funds 101-199	1,780,511	508,447	689,944	689,944
7814 Transfers In - from Funds 400-499	2,180,132	2,662,468	1,318,000	1,318,000
4800 Transfers Out - to Fund 100	(278,380)	(48,185)	0	0
4802 Transfers Out - to Funds 2AA-299	(5,578)	(5,067)	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,876,058	(3,398,877)	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	0	(3,884,527)	1,474,256	1,474,256
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	(12,688,363)	(80,000)	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	0	964,993	3,414,500	3,414,500
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(1,101,749)	(3,262,491)	(3,262,491)

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(3,360,929)	(543,549)	(4,244,888)	(4,244,888)
Net Position - Beginning Balance	7,222,457	3,861,528	4,244,888	4,244,888
Net Position - Ending Balance	3,861,528	3,317,979	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	11,252,779	6,697,965	13,597,500	14,827,500
Total Equipment	11,252,779	6,697,965	13,597,500	14,827,500
4200 Structures and Improvements				
PA13 CCG-Replace 4160 TMFR & 480 Volt Dist	1,581	0	0	0
Total Structures and Improvements	1,581	0	0	0
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	11,254,360	6,697,965	13,608,423	14,838,423
Note 1 - Operating Loss is overstated in the 2022-23 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 2022-23 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 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,765,949	4,678,492	5,355,502	5,355,502
Total Charges For Services	4,765,949	4,678,492	5,355,502	5,355,502
TOTAL OPERATING REVENUES	4,765,949	4,678,492	5,355,502	5,355,502
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	8,946	16,772	9,000	9,000
0101 Regular Salaries	1,075,883	1,122,287	1,228,976	1,228,976
0102 Extra Help	73,049	0	37,500	37,500
0103 Overtime	61,606	42,968	65,000	65,000
0105 Vacation Payoffs	0	7,606	5,000	5,000
0111 Other Pay	7,159	5,182	7,500	7,500
0150 Labor Burden	(3,842)	0	0	0
0200 Retirement	346,680	396,297	451,987	451,987
0205 1.62% Retirement ER Contribution 401(A) Plan	7,835	11,030	16,356	16,356
0206 Retiree Medical	36,693	38,332	40,562	40,562
0208 Pension Prepayment Discount	(12,887)	(21,414)	(25,363)	(25,363)
0301 Unemployment Insurance	0	1,216	0	0
0305 Salary Continuance Insurance	441	889	908	908
0306 Health Insurance	180,139	178,908	205,560	205,560
0308 Dental Insurance	2,366	1,606	1,584	1,584
0309 Life Insurance	221	221	252	252
0310 Accidental Death and Dismemberment Insurance	54	54	72	72
0319 Other Insurance	15,973	14,541	16,000	16,000
0352 Workers Compensation - General	59,911	63,250	70,822	70,822
0401 Medicare	17,035	16,559	18,323	18,323
0403 Optional Benefit Program	10,500	10,500	10,512	10,512
Total Salaries & Benefits	1,887,762	1,906,804	2,160,551	2,160,551

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	922	0	5,000	5,000
0700 Communications	447	255	264	264
0740 Enterprise Telephone Service Charges	8,349	8,511	9,000	9,000
0742 Cell Phones, Pagers, Blackberry Devices	1,965	2,410	3,000	3,000
1000 Household Expense	9,044	19,032	10,014	10,014
1001 Household Expense - Trash	1,505	1,499	1,542	1,542
1100 Insurance	16,582	16,105	16,142	16,142
1300 Maintenance Equipment - Non-IT Maintenance	40,236	49,929	64,964	64,964
1340 Software Maintenance & Support	36,631	41,987	40,106	40,106
1341 Hardware Maintenance & Support	213,635	165,754	166,379	166,379
1400 Maintenance - Buildings and Improvements	52,516	44,790	50,000	50,000
1402 Minor Alterations and Improvements	13,703	41,881	25,000	25,000
1800 Office Expense	9,346	118,830	15,000	15,000
1803 Postage	1,678	25,000	30,000	30,000
1806 Printing Costs - Outside Vendors	1,638,317	1,494,066	1,616,087	1,616,087
1809 Minor Office Equipment to be Controlled	0	0	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	578	219	50,000	50,000
1900 Professional and Specialized Services	101,056	90,713	102,000	102,000
1908 Temporary Help	0	0	25,000	25,000
1911 CWCAP Charges	125,563	94,275	126,000	126,000
1912 Investment Administrative Fees	2,543	1,235	3,000	3,000
1920 Non-Claimable Administrative Expense	3,104	1,971	1,274	1,274
1940 Enterprise IT Services	60,944	61,084	70,000	70,000
1941 IT Professional Services Contracts	0	0	6,000	6,000
2100 Rents and Leases - Equipment	227,534	13,545	0	0
2110 Short-Term Leases-Equipment	0	8,677	0	0
2140 Software Leases & Licenses	30,623	46,048	112,980	112,980

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2300 Small Tools and Instruments	0	0	1,000	1,000
2400 Special Departmental Expense	2,429	26	10,000	10,000
2412 Facilities and Warehouse Supplies	29	0	2,500	2,500
2600 Transportation and Travel - General	3,548	5,966	5,000	5,000
2601 Private Auto Mileage	138	0	500	500
2602 Garage Expense	10,061	14,390	10,557	10,557
2700 Transportation and Travel - Meetings/Conferences	0	0	500	500
2740 IT Training & Travel	1,200	0	1,500	1,500
2801 Utilities - Purchased Electricity	16,952	11,633	21,146	21,146
2802 Utilities - Purchased Gas	2,457	2,741	2,088	2,088
2803 Utilities - Purchased Water	1,339	1,548	1,408	1,408
Total Services & Supplies	2,634,974	2,384,120	2,614,951	2,614,951
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	345,000	345,000
3700 Taxes and Assessments	0	3,757	5,000	5,000
Total Other Charges	0	3,757	350,000	350,000
Miscellaneous				
5300 Depreciation	300,468	412,372	400,000	400,000
Total Miscellaneous	300,468	412,372	400,000	400,000
TOTAL OPERATING EXPENSES	4,823,204	4,707,053	5,525,502	5,525,502
OPERATING INCOME (LOSS) - Note 1	(57,255)	(28,561)	(170,000)	(170,000)

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	37,132	12,354	40,000	40,000
Total Revenue from Use of Money and Property	37,132	12,354	40,000	40,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	27,132	8,849	0	0
Total Intergovernmental Revenues	27,132	8,849	0	0
Miscellaneous Revenues				
7661 Other Sales - Taxable	75,796	37,476	80,000	80,000
7670 Miscellaneous Revenue	49,637	784	50,000	50,000
Total Miscellaneous Revenues	125,433	38,260	130,000	130,000
TOTAL NON-OPERATING REVENUES	189,697	59,463	170,000	170,000
NON-OPERATING EXPENSES				
Other Charges				
3351 Lease Purchase Interest Payment	112,313	0	0	0
3352 Lease Equipment - Debt Service Interest	0	4,680	0	0
Total Other Charges	112,313	4,680	0	0
TOTAL NON-OPERATING EXPENSES	112,313	4,680	0	0
NON-OPERATING INCOME (LOSS)	77,384	54,783	170,000	170,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	20,129	26,222	0	0
7812 Transfers In - from Funds 2AA-299	5,578	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(195,121)	(123,053)	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	0	65,000	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(1,809,152)	(93,975)	400,000	400,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	702,444	714,845	714,845

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(1,978,566)	576,638	1,114,845	1,114,845
Net Position - Beginning Balance	2,870,177	891,611	(1,114,845)	(1,114,845)
Net Position - Ending Balance	891,611	1,468,249	0	0
Note 1 - Operating Loss is overstated in the 2022-23 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 2022-23 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 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	2,222,545	2,295,290	3,189,200	3,189,200
Total Miscellaneous Revenues	2,222,545	2,295,290	3,189,200	3,189,200
TOTAL OPERATING REVENUES	2,222,545	2,295,290	3,189,200	3,189,200
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	150,855	156,175	157,573	157,573
1911 CWCAP Charges	76,202	72,055	58,089	58,089
1912 Investment Administrative Fees	2,722	2,068	1,300	1,300
2400 Special Departmental Expense	1,070,454	956,712	849,571	849,571
Total Services & Supplies	1,300,233	1,187,010	1,066,533	1,066,533
Other Charges				
3500 Judgments and Damages	0	0	3,491,399	3,491,399
3510 Other Charges - Operating	747,538	171,300	0	0
3520 Insurance Claims	2,516,139	2,682,943	0	0
3530 Insurance Premiums	443,593	463,727	0	0
Total Other Charges	3,707,270	3,317,970	3,491,399	3,491,399
TOTAL OPERATING EXPENSES	5,007,503	4,504,980	4,557,932	4,557,932
OPERATING INCOME (LOSS)	(2,784,958)	(2,209,690)	(1,368,732)	(1,368,732)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	41,147	20,808	9,400	9,400
Total Revenue from Use of Money and Property	41,147	20,808	9,400	9,400
Miscellaneous Revenues				
7670 Miscellaneous Revenue	470,622	493,971	456,910	456,910
Total Miscellaneous Revenues	470,622	493,971	456,910	456,910
TOTAL NON-OPERATING REVENUES	511,769	514,779	466,310	466,310

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,091,448	3,091,448
Total Special Items	0	0	3,091,448	3,091,448
TOTAL NON-OPERATING EXPENSES	0	0	3,091,448	3,091,448
NON-OPERATING INCOME (LOSS)	511,769	514,779	(2,625,138)	(2,625,138)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,273,189)	(1,694,911)	(3,993,870)	(3,993,870)
7810 Transfers In - from Fund 100	1,070,454	956,712	849,571	849,571
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(10,332)	(4,858)	0	0
CHANGE IN NET POSITION	(1,213,067)	(743,057)	(3,144,299)	(3,144,299)
Net Position - Beginning Balance	5,272,751	4,059,684	3,144,299	3,144,299
Net Position - Ending Balance	4,059,684	3,316,627	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	134,010	0	500,000	500,000
Total Charges For Services	134,010	0	500,000	500,000
TOTAL OPERATING REVENUES	134,010	0	500,000	500,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	500	500
1000 Household Expense	28,248	30,387	29,577	29,577
1001 Household Expense - Trash	457	443	468	468
1100 Insurance	0	0	9,513	9,513
1300 Maintenance Equipment - Non-IT Maintenance	190	630	5,000	5,000
1400 Maintenance - Buildings and Improvements	11,952	16,101	15,000	15,000
1402 Minor Alterations and Improvements	641	5,378	100	100
1800 Office Expense	298	289	15,000	15,000
1802 Periodicals and Journals	1,225	25	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	595	443	8,500	8,500
1900 Professional and Specialized Services	609,200	800,544	1,620,547	1,620,547
1911 CWCAP Charges	2,864	6,623	3,000	3,000
1912 Investment Administrative Fees	2,683	2,196	100	100
1940 Enterprise IT Services	6,131	4,660	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2140 Software Leases & Licenses	0	479	3,000	3,000
2400 Special Departmental Expense	636	299	600,000	600,000
2600 Transportation and Travel - General	0	400	2,500	2,500
2801 Utilities - Purchased Electricity	2,725	3,839	9,119	9,119
2802 Utilities - Purchased Gas	405	613	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2803 Utilities - Purchased Water	2,373	4,975	13,632	13,632
Total Services & Supplies	670,623	878,324	2,383,556	2,383,556
Other Charges				
3200 Bond Redemption	70,623	74,148	77,794	77,794
3700 Taxes and Assessments	53	54	0	0
Total Other Charges	70,676	74,202	77,794	77,794
Miscellaneous				
5300 Depreciation	16,430	11,780	16,500	16,500
Total Miscellaneous	16,430	11,780	16,500	16,500
TOTAL OPERATING EXPENSES	757,729	964,306	2,477,850	2,477,850
OPERATING INCOME (LOSS)	(623,719)	(964,306)	(1,977,850)	(1,977,850)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	40,012	22,600	7,000	7,000
Total Revenue from Use of Money and Property	40,012	22,600	7,000	7,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	439	32	0	0
Total Intergovernmental Revenues	439	32	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	100,599	640,092	693,000	693,000
Total Miscellaneous Revenues	100,599	640,092	693,000	693,000
TOTAL NON-OPERATING REVENUES	141,050	662,724	700,000	700,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	158,492	177,130	173,419	173,419
Total Other Charges	158,492	177,130	173,419	173,419
Special Items				
5000 Special Items	0	0	1,832,412	1,832,412
Total Special Items	0	0	1,832,412	1,832,412
TOTAL NON-OPERATING EXPENSES	158,492	177,130	2,005,831	2,005,831
NON-OPERATING INCOME (LOSS)	(17,442)	485,594	(1,305,831)	(1,305,831)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(641,161)	(478,712)	(3,283,681)	(3,283,681)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(107,621)	106,131	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(42,468)	11,780	16,500	16,500
CHANGE IN NET POSITION	(791,250)	(360,801)	(3,267,181)	(3,267,181)
Net Position - Beginning Balance	4,880,402	4,089,152	3,267,181	3,267,181
Net Position - Ending Balance	4,089,152	3,728,351	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	815,597	851,292	872,800	872,800
Total Miscellaneous Revenues	815,597	851,292	872,800	872,800
TOTAL OPERATING REVENUES	815,597	851,292	872,800	872,800
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	812,168	850,875	872,800	872,800
Total Other Charges	812,168	850,875	872,800	872,800
TOTAL OPERATING EXPENSES	812,168	850,875	872,800	872,800
OPERATING INCOME (LOSS)	3,429	417	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	89,636	89,636
Total Special Items	0	0	89,636	89,636
TOTAL NON-OPERATING EXPENSES	0	0	89,636	89,636
NON-OPERATING INCOME (LOSS)	0	0	(89,636)	(89,636)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,429	417	(89,636)	(89,636)
CHANGE IN NET POSITION	3,429	417	(89,636)	(89,636)
Net Position - Beginning Balance	81,396	84,825	89,636	89,636
Net Position - Ending Balance	84,825	85,242	0	0