

SECTION 2
BUDGETS OF INTERNAL SERVICE FUNDS
AND ENTERPRISE FUNDS

OPERATION OF INTERNAL SERVICE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

Fund: 00202 - Insurance
 Dept: 1104 - Insurance

Service Activity: Insurance / Risk Management

Detail by Revenue Category / Account and Expenditure Object / Subobject	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
CHARGES FOR CURRENT SERVICES				
468810 Insurance Premiums	1,265,746		1,163,029	1,163,029
TOTAL Charges for Current Services	1,265,746	-	1,163,029	1,163,029
TOTAL OPERATING REVENUES	1,265,746	-	1,163,029	1,163,029
OPERATING EXPENSES				
SERVICES AND SUPPLIES				
53102 Fire & Burglary Insurance	98,344	100,432	78,677	78,677
53103 Liability Insurance	473,588	497,573	468,614	468,614
53105 Workers Comp	693,814	683,234	761,671	761,671
53230 Special Dept Expenses	91,789	79,927	114,151	114,151
53410 Claim Expense	724,811		1,100,000	1,100,000
53415 Return of Funds			-	-
TOTAL Services And Supplies	2,082,346	1,361,166	2,523,113	2,523,113
EXPENDITURES, TRANSFER, RMB				
59390 Reimbursed Projects	(1,357,535)	(1,361,166)	(1,423,113)	(1,423,113)
TOTAL Expenditures, Transfer, Rmb	(1,357,535)	(1,361,166)	(1,423,113)	(1,423,113)
TOTAL OPERATING EXPENSES	724,811	-	1,100,000	1,100,000
NET OPERATING INCOME (LOSS)	540,935	-	63,029	63,029
NON-OPERATING REVENUES (EXPENSES)				
REVENUE FROM USE OF MONEY				
441900 Interest Income and/or (Expense)	12,114		-	-
TOTAL Revenue From Use Of Money	12,114	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	12,114	-	-	-
INCOME BEFORE CAPITAL CONTRIBUTNS & TRSFS	553,049	-	63,029	63,029

Capital Contributions-Grant, Extraordinary, etc.
 Operating Transfers In
 Operating Transfers Out

OPERATION OF INTERNAL SERVICE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

Fund: 00202 - Insurance
 Dept: 1104 - Insurance

Service Activity: Insurance / Risk Management

Detail by Revenue Category / Account and Expenditure Object / Subobject (1)	2015-16 Actuals (2)	2016-17 Actuals (3)	2017-18 Recommended Budget (4)	2017-18 Adopted Budget (5)
CHANGE IN NET ASSETS	553,049	-	63,029	63,029
Net Position - Beginning Balance	348,567			
Net Position - Ending Balance	901,616			

**OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18**

Fund: **04000 - Solid Waste Enterprise**Service Activity **Solid Waste**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)

OPERATING REVENUES**TAXES**

410800	Franchise	-	300	300	300
TOTAL	Taxes	-	300	300	300

AID, OTHER AGENCY

454165	State Planning - OWP			-	-
454166	Solid Waste State Grants		1,399	-	-
4541661	Used Oil Recycling Grant			-	-
4541662	Farm/Ranch Clean-Up Abate			-	-
454608	State Grant Award	-		-	-
TOTAL	Aid,Other Agency	-	1,399	-	-

CHARGES FOR CURRENT SERV

468000	Dump Serv-Garbage Disposl			-	-
468001	Dump Serv-Commercial			-	-
468002	Dump Serv-Gate Services			-	-
468003	Maxwell Trsf St-Gate Services	1,878,245	2,016,569	1,966,146	1,966,146
468004	User Benefit Fees			-	-
468005	Stonyford Landfill Fees	17,508	19,428	18,990	18,990
468006	Dupt Serv-Out Of County			-	-
468007	Maxwell Trsf Stat-Charges			-	-
468008	Stonyford Landfill-Gate Fee	11,546	11,839	10,806	10,806
TOTAL	Charges For Current Serv	1,907,299	2,047,836	1,995,942	1,995,942

OTHER REVENUE

479000	Revenue Appl To PY			-	-
479250	Sale Of Plans & Specs			-	-
479295	M.T.S. Upgrade Fee	106,341	113,052	110,225	110,225
479300	Cancelled Warrants			-	-
479303	Collections Over/Under		1	-	-
479321	P Y Insurance Dividend			-	-
479360	Misc-Other Revenue			-	-
479470	Misc-Other Refunds			-	-
479475	Misc Reimbursement	18,887		-	-
479600	Residual Equity Trsf In			-	-
479910	Transfers In			-	-
TOTAL	Other Revenue	125,228	113,052	110,225	110,225

TOTAL OPERATING REVENUES	2,032,527	2,162,587	2,106,467	2,106,467
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**OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18**

Fund: **04000 - Solid Waste Enterprise**Service Activity **Solid Waste**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)

OPERATING EXPENSES**SALARIES & BENEFITS**

51010	Salaries And Wages			-	-
51011	Extra Help			-	-
51012	Overtime			-	-
51019	Health In-Lieu			-	-
510191	IRC 125 Flex Benefit Plan			-	-
51021	Retirement			3,053	3,053
51022	OASDI			-	-
51023	Unemployment Insurance	(30)		-	-
51029	Group Insurance-Vision			-	-
51030	Group Insurance-Health			-	-
510301	Group Ins-Health (125)			-	-
51031	Group Insurance-Life			-	-
51032	Group Ins Retired Member	6,090	6,146	6,269	6,269
510321	Retiree Health - OPEB	2,354		4,800	4,800
51033	Group Insurance-Dental			-	-
51035	Workers' Compensation			-	-
51036	Employee Assistance Prog			-	-
TOTAL	Salaries & Benefits	8,414	6,146	14,122	14,122

SERVICES AND SUPPLIES

53060	Communications	703	702	715	715
53090	Household Expense			-	-
53100	Insurance	10,692	11,022	10,882	10,851
53120	Maintenance-Equipment	67		500	500
53130	Maintenance-Stru, Imp, Grnd			-	-
53140	Medical, Dental, & Lab Supp			-	-
53150	Memberships	6,000	6,000	6,000	6,000
53160	Misc. Expense			-	-
53170	Office Expense	451	400	500	500
53171	Postage	30	12	25	25
53180	Prof/Specialized Services	1,878,624	1,993,996	1,899,785	1,899,785
53190	Publicat & Legal Notices			-	-
53200	Rents & Leases Equipment			-	-
53210	Rents & Leases Structures			-	-
53220	Small Tools & Instruments			-	-
53228	Closure Plan Transfer		71,226	-	-
532281	Evans Rd Landfill			-	-
53229	Indirect Overhead Costs	14,285	6,955	6,955	(2,961)

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**OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18**

Fund: **04000 - Solid Waste Enterprise**Service Activity **Solid Waste**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
53230 Special Dept Expenses	85,687	91,520	81,000	81,000
5323008 Special Dept Exp			-	-
5323009 RCRC-Oil Recycling Grant			-	-
53231 Software			-	-
53234 Undercover Investigations			-	-
53250 Transportation & Travel	318	30	200	200
532504 Transp & Travel - Vendor			-	-
53251 Education And Training	175		-	-
53253 Fuel			-	-
53260 Utilities	1,425	1,405	1,425	1,425
TOTAL Services And Supplies	1,998,457	2,183,268	2,007,987	1,998,040

OTHER CHARGES

55263 Bad Debt			-	-
55340 Taxes & Assessments			-	-
55341 Sales And Use Tax			-	-
55440 Loan Payment			-	-
55445 Interest On Loans			-	-
55490 Depreciation Expense	7,709	7,709	7,709	7,709
55550 Expense From Prior Year			-	-
TOTAL Other Charges	7,709	7,709	7,709	7,709

EXPENDITURES, TRANSFER, RMB

59390 Reimbursed Projects			-	-
59398 Reduce Liab-Solid Waste		(42,825)	-	-
59452 Transfers Out	-	61,388	37,000	37,000
TOTAL Expenditures, Transfer, Rmb	-	18,563	37,000	37,000

TOTAL OPERATING EXPENSES	2,014,580	2,215,686	2,066,818	2,056,871
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NET OPERATING INCOME (LOSS)	17,947	(53,099)	39,649	49,596
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NON-OPERATING REVENUES (EXPENSES)**REVENUE FROM USE OF MONEY**

441900 Interest Income and/or (Expense)	2,474	1,199	3,000	3,000
4419001 Interest Adj to Mkt Value	(146)		-	-
TOTAL Revenue From Use Of Money	2,328	1,199	3,000	3,000

OTHER REVENUE

479100 Sale Of Fixed Assets			-	-
479670 Loans Receivable			-	-

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OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18

Fund: **04000 - Solid Waste Enterprise**

Service Activity **Solid Waste**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
TOTAL Other Revenue	-	-	-	-
CAPITAL ASSETS				
57001 Chair/Stool <\$5,000			-	-
57002 Tables <\$5,000			-	-
57003 Cabinets <\$5,000			-	-
57006 Calculator <\$5,000			-	-
57011 Computer Equipment<\$5,000			-	-
57050 Heater/AC/Fan <\$5,000			-	-
57064 Misc Equip <\$5,000			-	-
57360 Structures & Imp <\$5,000			-	-
TOTAL Capital Assets	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,328	1,199	3,000	3,000
INCOME BEFORE CAPITAL CONTRIBTNS & TRSFS	20,275	(51,900)	42,649	52,596
Capital Contributions-Grant, Extraordinary, etc.				
Operating Transfers In				
Operating Transfers Out				
CHANGE IN NET ASSETS	20,275	(51,900)	42,649	52,596
Net Position - Beginning Balance	(3,546,693)			
Net Position - Ending Balance	(3,526,418)			

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**OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18**

Fund: **04001 - Airport Enterprise Fund**Service Activity **Airport**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)

OPERATING REVENUES**TAXES**

4101001	SRAF Prop 1A R&T100.06			-	-
4101009	Prop 1A Securitization			-	-
410910	Aviation Tax	46,787	62,805	60,000	60,000
TOTAL	Taxes	46,787	62,805	60,000	60,000

REVENUE FROM USE OF MONEY

442000	Rents & Con. Other	44,514	47,921	49,800	49,800
442050	Airport Tie-Downs	800	218	500	500
TOTAL	Revenue From Use Of Money	45,314	48,139	50,300	50,300

OTHER REVENUE

479000	Revenue Appl To PY			-	-
479220	Sale Of Maps			-	-
479280	Sale Of Gas & Oil	323,990	320,620	245,000	245,000
479300	Cancelled Warrants			-	-
479321	P Y Insurance Dividend			-	-
479360	Misc-Other Revenue	40		-	-
479410	Parking Fees	150	300	250	250
479470	Misc-Other Refunds			-	-
TOTAL	Other Revenue	324,180	320,920	245,250	245,250

TOTAL OPERATING REVENUES**416,281****431,865****355,550****355,550****OPERATING EXPENSES****SALARIES & BENEFITS**

51010	Salaries And Wages			-	-
51011	Extra Help	10,405	10,334	6,875	6,875
51012	Overtime			-	-
51020	Deferred Compensation			-	-
51021	Retirement			-	-
51022	OASDI	796	791	526	526
51023	Unemployment Insurance			-	-
51029	Group Insurance-Vision			-	-
51030	Group Insurance-Health			-	-
51031	Group Insurance-Life			-	-
51032	Group Ins Retired Member	3,044	3,072	3,135	3,135
51033	Group Insurance-Dental			-	-
51035	Workers' Compensation			-	-

**OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18**

Fund: **04001 - Airport Enterprise Fund**Service Activity **Airport**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
51036 Employee Assistance Prog			-	-
TOTAL Salaries & Benefits	14,245	14,197	10,536	10,536
<u>SERVICES AND SUPPLIES</u>				
53050 Clothing	17		200	200
53060 Communications	723	648	650	650
53090 Household Expense	37	16	100	100
53100 Insurance	5,040	4,882	4,454	4,391
53120 Maintenance-Equipment	8,444	928	5,000	5,000
53121 Maintenance-Software	995	995	1,395	1,395
53130 Maintenance-Stru, Imp, Grnd	4,455	3,543	13,000	13,000
53150 Memberships	115	300	105	105
53160 Misc. Expense	-		-	-
53162 Fees	2,029	2,645	-	-
53163 Finance/Late Charges	1		-	-
53170 Office Expense	143	140	500	500
53171 Postage	130	303	200	200
53180 Prof/Specialized Services	9,643	9,567	10,000	10,000
53190 Publicat & Legal Notices	503	713	1,160	1,160
53211 Equipment Rental			-	-
53220 Small Tools & Instruments	68	299	400	400
53229 Indirect Overhead Costs	12,942	8,673	8,673	541
53230 Special Dept Expenses	3,565	3,798	3,631	3,631
53231 Software	215	216	216	216
53232 Cost Of Gas And Oil	249,628	260,623	195,207	195,207
53250 Transportation & Travel	976	551	2,800	2,800
53251 Education And Training	100	400	1,200	1,200
53252 Opt Transport & Travel			-	-
53253 Fuel	327	440	700	700
53254 Tax On Sale Of Gas & Oil	28,565	29,442	18,000	18,000
532542 Tax On Sale Of Misc			-	-
53260 Utilities	5,539	5,493	6,500	6,500
53303 Grounds Maintenance			-	-
TOTAL Services And Supplies	334,200	334,616	274,091	265,896
<u>OTHER CHARGES</u>				
55280 Contribtns Other Agencies	40,428	40,248	40,248	40,248
55341 Sales And Use Tax			-	-
55440 Loan Payment			-	-
55445 Interest On Loans			-	-
55450 Refunds And Rebates			-	-

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OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18

Fund: **04001 - Airport Enterprise Fund**

Service Activity **Airport**

Operating Detail		2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)		(2)	(3)	(4)	(5)
55490	Depreciation Expense			-	-
55550	Expense From Prior Year			-	-
TOTAL	Other Charges	40,428	40,248	40,248	40,248
EXPENDITURES, TRANSFER, RMB					
59390	Reimbursed Projects			-	-
59452	Transfers Out		2,985	-	-
TOTAL	Expenditures, Transfer, Rmb	-	2,985	-	-
TOTAL OPERATING EXPENSES		388,873	392,047	324,875	316,680
NET OPERATING INCOME (LOSS)		27,408	39,818	30,675	38,870
NON-OPERATING REVENUES (EXPENSES)					
REVENUE FROM USE OF MONEY					
441900	Interest Income and/or (Expense)	3,607	1,775	500	500
4419001	Interest Adj to Mkt Value	(133)		-	-
TOTAL	Revenue From Use Of Money	3,474	1,775	500	500
OTHER REVENUE					
479100	Sale Of Fixed Assets			-	-
TOTAL	Other Revenue	-	-	-	-
CAPITAL ASSETS					
57011	Computer Equipment <\$5,000			-	-
57027	Ladders <\$5,000			-	-
57028	Fire Extinguishers <\$5,000			-	-
57011	Computer Equipment <\$5,000			-	-
57053	Compressor <\$5,000			-	-
57064	Misc Equip <\$5,000			-	-
57164	Misc Equip >\$5,000			-	-
TOTAL	Capital Assets	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)		3,474	1,775	500	500
INCOME BEFORE CAPITAL CONTRIBTNS & TRSFS		30,882	41,593	31,175	39,370

Capital Contributions-Grant, Extraordinary, etc.
Operating Transfers In
Operating Transfers Out

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

Fund: **04001 - Airport Enterprise Fund**

Service Activity **Airport**

Operating Detail (1)	2015-16 Actuals (2)	2016-17 Actuals (3)	2017-18 Recommended Budget (4)	2017-18 Adopted Budget (5)
CHANGE IN NET ASSETS	30,882	41,593	31,175	39,370
Net Position - Beginning Balance	216,176			
Net Position - Ending Balance	247,058			

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

FUND - 04002 - REGIONAL TRANSPORTATION

Service Activity Transportation

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)

OPERATING REVENUES

REVENUE FROM USE OF MONEY

442000	Rents & Con. Other			-	-
TOTAL	Revenue From Use Of Money	-	-	-	-

AID, OTHER AGENCY

453700	BH-Vets Med Transp	15		-	-
453710	DHHS-Client Med Transp	546	915	600	600
454105	Transit State Grant			-	-
454110	Area Agency On Aging	12,302	9,302	9,000	9,000
454112	Area Agency On Aging OTO			-	-
454115	Transit Block Grant	3,258	2,534	4,000	4,000
454117	First 5 Grant			-	-
454145	Mass Transit Admin			-	-
454150	State Transit Assistance	70,938	99,951	85,993	85,993
454160	Transit - Prop 116			-	-
454161	Transit-PTMISEA-Prop 1B	405		714,599	714,599
454163	Transit-TSSSDRA	1,827	14,950	34,353	34,353
454363	OES Disaster Reimbursemnt			-	-
454842	FTA - Operating	120,549		115,559	115,559
455363	FEMA Reimbursement			-	-
455900	A.R.R.A.			-	-
TOTAL	Aid, Other Agency	209,840	127,652	964,104	964,104

CHARGES FOR CURRENT SERV

467103	Civil Trial Fee			-	-
467720	Fare Box	79,493	75,130	70,000	70,000
467730	Ticket Sales-Gain (YC)			-	-
467735	Ticket Sales-Cal Works			-	-
467740	Charter Services	5,985	3,655	2,000	2,000
TOTAL	Charges For Current Serv	85,478	78,785	72,000	72,000

OTHER REVENUE

479319	Misc Grant-Outside Source			-	-
479300	Cancelled Warrants			-	-
479321	P Y Insurance Dividend			-	-
479341	Restitution			-	-
479360	Misc-Other Revenue			-	-
479363	Advertising	333	7,628	-	-
479381	Donations-Med Escort Serv	501	250	200	200
479382	Donations-DHHS (MT)			-	-
479383	Donations-Block Grant (MT)	110	126	100	100
479470	Misc-Other Refunds	1,973		-	-
TOTAL	Other Revenue	2,917	8,004	300	300

TOTAL OPERATING REVENUES	298,235	214,441	1,036,404	1,036,404
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OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

FUND - 04002 - REGIONAL TRANSPORTATION

Service Activity Transportation

Operating Detail		2015-16	2016-17	2017-18	2017-18
		Actuals	Actuals	Recommended	Adopted
(1)	(2)	(3)	(4)	(5)	
OPERATING EXPENSES					
SALARIES & BENEFITS					
51010	Salaries And Wages	442,844	421,850	497,817	497,817
51011	Extra Help	-	-	-	-
51012	Overtime	896	7,151	-	-
51019	Health In-Lieu	27,046	22,855	21,300	21,300
510191	IRC 125 Flex Benefit Plan	3,193	-	-	-
51020	Deferred Compensation	-	180	1,860	1,860
51021	Retirement	92,926	105,704	137,606	137,606
51022	OASDI	34,292	32,700	39,856	39,856
51023	Unemployment Insurance	-	8,892	-	-
51029	Group Insurance-Vision	1,514	1,404	1,650	1,650
510291	Group Ins-Vision (125)	121	-	-	-
51030	Group Insurance-Health	11,925	9,007	12,288	12,288
510301	Group Ins-Health (125)	46,505	59,488	77,558	77,558
51031	Group Insurance-Life	549	500	594	594
51032	Group Ins Retired Member	17,833	15,413	15,721	15,721
510321	Retiree Health - OPEB	68,946	42,000	52,800	52,800
51033	Group Insurance-Dental	4,991	4,500	5,400	5,400
510331	Group Ins-Dental (125)	346	3	-	-
51035	Workers' Compensation	8,937	8,088	10,208	10,208
51036	Employee Assistance Program	274	250	297	297
51037	Misc 125 F.B.P.	2,613	82	-	-
TOTAL	Salaries & Benefits	765,751	740,066	874,955	874,955
SERVICES AND SUPPLIES					
53050	Clothing & Personal Supp	457	-	300	300
53060	Communications	2,884	2,878	3,000	3,000
53090	Household Expense	1,621	1,365	1,500	1,500
53100	Insurance	17,298	29,581	28,104	28,104
53120	Maintenance-Equipment	27,493	32,740	30,000	30,000
531201	Maint-Equipmt Other Depts	14,855	14,214	20,000	20,000
53130	Maintenance-Stru, Imp, Grnd	46	15,028	50	50
53140	Medical, Dental, & Lab Supp	-	-	100	100
53150	Memberships	435	-	455	455
53160	Misc. Expense	-	-	-	-
53163	Finance/Late Charges	-	-	-	-
53170	Office Expense	859	1,974	2,000	2,000
53171	Postage	47	1	100	100
53180	Prof/Specialized Services	14,015	24,272	23,067	23,067
53182	Grant Edp/Medical Esc Srv	-	-	-	-
53190	Publicat & Legal Notices	904	8,006	2,000	2,000
53200	Rents & Leases Equipment	1,217	1,327	1,332	1,332
53220	Small Tools & Instruments	27	6	50	50
53229	Indirect Overhead Costs	50,738	37,999	37,999	37,999
53230	Special Dept Expenses	14,652	28,831	20,000	20,000
53231	Software	-	-	750	750
53250	Transportation & Travel	1	21	10	10

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

FUND - 04002 - REGIONAL TRANSPORTATION

Service Activity Transportation

Operating Detail		2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)	
53251	Education and Training		300	-	-
53253	Fuel	61,899	56,666	80,000	80,000
53260	Utilities	12,021	11,621	11,700	11,700
TOTAL	Services And Supplies	221,469	266,828	262,517	262,517
OTHER CHARGES					
55341	Sales And Use Tax			-	-
55450	Refunds And Rebates			-	-
55490	Depreciation Expense	91,199	91,186	63,168	63,168
55550	Expense From Prior Year			-	-
TOTAL	Other Charges	91,199	91,186	63,168	63,168
TRANSPORTATION PROJECTS					
58304	Administration			-	-
TOTAL	Transportation Projects	-	-	-	-
EXPENDITURES, TRANSFER, RMB					
59390	Reimbursed Projects			-	-
59392	Reimb. Proj.-Vehicle Maint	(36,800)	(34,943)	(30,000)	(30,000)
TOTAL	Expenditures, Transfer, Rmb	(36,800)	(34,943)	(30,000)	(30,000)
TOTAL OPERATING EXPENSES		1,041,619	1,063,138	1,170,640	1,170,640
NET OPERATING INCOME (LOSS)		(743,384)	(848,697)	(134,236)	(134,236)
NON-OPERATING REVENUES (EXPENSES)					
REVENUE FROM USE OF MONEY					
441900	Interest Income and/or (Expense)	(6,749)	(219)	-	-
4419001	Interest Adj to Mkt Value	(688)		-	-
TOTAL	Revenue From Use Of Money	(7,437)	(219)	-	-
AID, OTHER AGENCY					
454840	FTA -Capital Improv			-	-
454843	FTA - Capital Improv.			-	-
454844	FTA 5310 Capital Improvmt			-	-
454847	FTA 5311 Capital Improvm			-	-
TOTAL	Aid, Other Agency	-	-	-	-
OTHER REVENUE					
479100	Sale Of Fixed Assets	4,530		-	-
479285	Sale of Scrap Metal			-	-
479250	Sale Of Plans & Specs			-	-
479900	Non-Revenue	632,948	744,136	883,188	883,188
TOTAL	Other Revenue	637,478	744,136	883,188	883,188
CAPITAL ASSETS					
57001	Chair/Stool <\$5,000			-	-

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

FUND - 04002 - REGIONAL TRANSPORTATION

Service Activity Transportation

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
57002 Tables <\$5,000			-	-
57003 Cabinets <\$5,000			-	-
57004 Bookcases <\$5,000			-	-
57005 Files <\$5,000			-	-
57006 Calculator <\$5,000			-	-
57008 Desks <\$5,000			-	-
57009 Typewriter <\$5,000			-	-
57011 Computer Equipment<\$5,000	-		-	-
57014 Printers <\$5,000			-	-
57015 Fax Machine <\$5,000			-	-
57017 Photocopier <\$5,000			-	-
57018 Safes <\$5,000			-	-
57019 VCR <\$5,000			-	-
57030 Table Top Tools <\$5,000			-	-
57031 Misc Tools <\$5,000			-	-
57036 Jacks <\$5,000			-	-
57039 Radios <\$5,000			-	-
57043 Auto <\$5,000			-	-
57044 Pick-Up/Truck(Misc) <\$5000			-	-
57046 Van <\$5,000			-	-
57049 Refrigerator <\$5,000			-	-
57050 Heater/AC/Fan <\$5,000			-	-
57053 Compressor <\$5,000			-	-
57057 Camer/Equip <\$5,000			-	-
57058 Communication Equip<\$5000			-	-
57064 Misc Equip <\$5,000	-		-	-
57146 Van >\$5,000			-	-
57164 Misc Equip >\$5,000			-	-
57360 Struc/Improvements <\$5,000			-	-
57361 Struc/Improvements >\$5,000			(748,952)	(748,952)
57370 Equipment			-	-
TOTAL Capital Assets	-	-	(748,952)	(748,952)
TOTAL NON-OPERATING REVENUES (EXPENSES)	630,041	743,917	134,236	134,236
INCOME BEFORE CAPITAL CONTRIBTNS & TRSFS	(113,343)	(104,780)	-	-
Capital Contributions-Grant, Extraordinary, etc.				
Operating Transfers In				
Operating Transfers Out				
CHANGE IN NET ASSETS	(113,343)	(104,780)	-	-
Net Position - Beginning Balance	(786,703)			
Net Position - Ending Balance	(900,046)			

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

Fund: **04003 - Stonyford Landfill Closure**

Service Activity **Solid Waste**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
OTHER REVENUE				
479910 Transfers In	-	61,388	37,000	37,000
TOTAL Other Revenue	-	61,388	37,000	37,000
TOTAL OPERATING REVENUES	-	61,388	37,000	37,000
OPERATING EXPENSES				
EXPENDITURES, TRANSFER, RMB				
59452 Transfers Out			-	-
TOTAL Expenditures, Transfer, Rmb	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-
NET OPERATING INCOME (LOSS)	-	61,388	37,000	37,000
NON-OPERATING REVENUES (EXPENSES)				
REVENUE FROM USE OF MONEY				
441900 Interest Income and/or (Expense)	6,004	2,955	1,500	1,500
4419001 Interest Adj to Mkt Value	(333)		-	-
TOTAL Revenue From Use Of Money	5,671	2,955	1,500	1,500
TOTAL NON-OPERATING REVENUES (EXPENSES)	5,671	2,955	1,500	1,500
INCOME BEFORE CAPITAL CONTRIBTNS & TRSFS	5,671	64,343	38,500	38,500
Capital Contributions-Grant, Extraordinary, etc. Operating Transfers In Operating Transfers Out				
CHANGE IN NET ASSETS	5,671	64,343	38,500	38,500
Net Position - Beginning Balance	442,262			
Net Position - Ending Balance	447,933			

County Budget Act
January 2010

OPERATION OF ENTERPRISE FUND
CHANGE IN NET ASSETS
FISCAL YEAR 2017-18

Fund: **04004 - Evans Landfill Closure**

Service Activity **Solid Waste**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
TOTAL OPERATING REVENUES				
-				
OPERATING EXPENSES				
EXPENDITURES, TRANSFER, RMB				
59452 Transfers Out			-	-
TOTAL Expenditures, Transfer, Rmb	-	-	-	-
TOTAL OPERATING EXPENSES				
-				
NET OPERATING INCOME (LOSS)				
-				
NON-OPERATING REVENUES (EXPENSES)				
REVENUE FROM USE OF MONEY				
441900 Interest Income and/or (Expense)	341	155	100	100
4419001 Interest Adj to Mkt Value	(19)		-	-
TOTAL Revenue From Use Of Money	322	155	100	100
TOTAL NON-OPERATING REVENUES (EXPENSES)				
322 155 100 100				
INCOME BEFORE CAPITAL CONTRIBTNS & TRSFS				
322 155 100 100				
Capital Contributions-Grant, Extraordinary, etc.				
Operating Transfers In				
Operating Transfers Out				
CHANGE IN NET ASSETS				
322 155 100 100				
Net Position - Beginning Balance	25,080			
Net Position - Ending Balance	25,402			

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

Fund: **04005 - Develop Impact Fee-Solid Waste Facility**

Service Activity **Solid Waste**

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
OTHER REVENUE				
479431 Development Impact Fees	656	540	460	460
TOTAL Other Revenue	656	540	460	460
TOTAL OPERATING REVENUES	656	540	460	460
OPERATING EXPENSES				
EXPENDITURES, TRANSFER, RMB				
59452 Transfers Out			-	-
TOTAL Expenditures, Transfer, Rmb	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-
NET OPERATING INCOME (LOSS)	656	540	460	460
NON-OPERATING REVENUES (EXPENSES)				
REVENUE FROM USE OF MONEY				
441900 Interest Income and/or (Expense)	120	59	40	40
4419001 Interest Adj to Mkt Value	(7)		-	-
TOTAL Revenue From Use Of Money	113	59	40	40
TOTAL NON-OPERATING REVENUES (EXPENSES)	113	59	40	40
INCOME BEFORE CAPITAL CONTRIBTNS & TRSFS	769	599	500	500
Capital Contributions-Grant, Extraordinary, etc.				
Operating Transfers In				
Operating Transfers Out				
CHANGE IN NET ASSETS	769	599	500	500
Net Position - Beginning Balance	8,574			
Net Position - Ending Balance	9,343			

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

FUND - 04006 - EAST PARK RESERVOIR

Service Activity Recreation

Operating Detail	2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)
OPERATING REVENUES				
AID, OTHER AGENCY				
455999 Federal Grant		3,940	-	-
TOTAL Aid,Other Agency	-	3,940	-	-
CHARGES FOR CURRENT SERV				
466365 Special Event Fees	16,600	16,475	40,000	40,000
467695 Park Fees	90,028	181,392	181,000	181,000
TOTAL Charges For Current Serv	106,628	197,867	221,000	221,000
TOTAL OPERATING REVENUES	106,628	201,807	221,000	221,000
OPERATING EXPENSES				
SALARIES & BENEFITS				
51010 Salaries And Wages	64,905	69,684	74,359	74,359
51011 Extra Help			-	-
51012 Overtime	6,085	8,587	8,500	8,500
510191 IRC 125 Flex Ben Plan	192		-	-
51020 Deferred Compensation			240	240
51021 Retirement	13,178	17,167	20,555	20,555
51022 OASDI	5,360	5,875	6,356	6,356
51029 Group Insurance-Vision	295	301	300	300
51030 Group Insurance-Health	2,970	3,042	3,072	3,072
510301 Group Ins-Health (125)	14,371	15,120	16,098	16,098
51031 Group Insurance-Life	108	108	108	108
510321 Retiree Health - OPEB	13,108	9,000	9,600	9,600
51033 Group Insurance-Dental	1,078	1,080	1,080	1,080
510331 Group Ins-Dental (125)	1	24	-	-
51035 Workers' Compensation	1,083	1,059	1,155	1,155
51036 Employee Assistance Program	54	54	54	54
51037 Misc 125 F.B.P.	315	530	-	-
TOTAL Salaries & Benefits	123,103	131,630	141,477	141,477
SERVICES AND SUPPLIES				
53050 Clothing, Personal Supplies		382	500	500
53060 Communications	1,733	1,921	1,956	1,956
53090 Household Expense		298	250	250
53100 Insurance	2,914	2,865	3,028	3,023
53120 Maintenance-Equipment	1,390	2,509	2,197	2,197
53121 Maintenance-Software	2,312		-	-
53130 Maintenance-Stru, Imp, Grnd			10,000	10,000
53163 Finance/Late Charges		5	-	-
53170 Office Expense	361	1,469	475	475
53171 Postage		8	50	50
53180 Prof/Specialized Services	33,363	109,869	108,420	108,420
53190 Publicat & Legal Notices	250	250	400	400

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

FUND - 04006 - EAST PARK RESERVOIR

Service Activity Recreation

Operating Detail		2015-16 Actuals	2016-17 Actuals	2017-18 Recommended Budget	2017-18 Adopted Budget
(1)	(2)	(3)	(4)	(5)	
53200	Rents & Leases Equipment	-	341	450	450
53220	Small Tools & Instruments	8	162	100	100
53229	Indirect Overhead Costs		9,995	9,995	8,151
53230	Special Dept Expenses	37,690	63,498	36,000	36,000
53231	Software		32	-	-
53250	Transportation & Travel		138	-	-
53253	Fuel	3,202	2,535	2,700	2,700
TOTAL	Services And Supplies	83,223	196,277	176,521	174,672
TOTAL OPERATING EXPENSES		206,326	327,907	317,998	316,149
NET OPERATING INCOME (LOSS)		(99,698)	(126,099)	(96,998)	(95,149)
NON-OPERATING REVENUES (EXPENSES)					
REVENUE FROM USE OF MONEY					
441900	Interest Income and/or (Expense)	(346)	(114)	(250)	(250)
4419001	Interest Adj to Mkt Value	9		-	-
TOTAL	Revenue From Use Of Money	(337)	(114)	(250)	(250)
OTHER REVENUE					
479207	Promotional Sales		207	-	-
479303	Cash Over/Under		18	-	-
479308	Sponsorships		2,700	-	-
479790	Vendor Concessions			-	-
479910	Transfers In	54,215	39,501	100,000	100,000
TOTAL	Other Revenue	54,215	42,426	100,000	100,000
CAPITAL ASSETS					
57011	Computer Equipment <\$5,000			-	-
TOTAL	Capital Assets	-	-	-	-
EXPENDITURES, TRANSFER, RMB					
59397	Reimb Proj-In County (RD)	25,366	57,968	62,000	62,000
59452	Transfers Out			-	-
TOTAL	Expenditures, Transfer, Rmb	25,366	57,968	62,000	62,000
TOTAL NON-OPERATING REVENUES (EXPENSES)		79,244	100,279	161,750	161,750
INCOME BEFORE CAPITAL CONTRIBTNS & TRSFS		(20,454)	(25,820)	64,752	66,601
Capital Contributions-Grant, Extraordinary, etc. Operating Transfers In Operating Transfers Out					
CHANGE IN NET ASSETS		(20,454)	(25,820)	64,752	66,601

OPERATION OF ENTERPRISE FUND
 CHANGE IN NET ASSETS
 FISCAL YEAR 2017-18

FUND - 04006 - EAST PARK RESERVOIR

Service Activity **Recreation**

Operating Detail (1)	2015-16 Actuals (2)	2016-17 Actuals (3)	2017-18 Recommended Budget (4)	2017-18 Adopted Budget (5)
Net Position - Beginning Balance	11,171			
Net Position - Ending Balance	(9,283)			

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