

County of Placer
Operation of Internal Service Fund
Fiscal Year 2019 - 20
Summary

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$88,002,715	\$95,206,326	\$95,775,046
Donations		\$500		
Intergovernmental Revenue		\$450,682	\$203,000	\$203,000
Licenses, Permits & Franchises		\$25,844	\$25,844	\$25,844
Miscellaneous Revenues		\$8,715,765	\$6,895,757	\$6,874,289
Other Financing Sources		\$5,814,297	\$3,902,892	\$5,273,572
Revenue from Use of Money & Property		\$459,441	\$300,000	\$300,000
Total Operating Revenues		\$103,469,244	\$106,533,819	\$108,451,751
Operating Expenses				
Agriculture		\$40,042		
Appropriation for Contingencies Group			\$100,000	\$100,000
Clothing and Personal		\$15,907	\$16,800	\$16,800
Communications		\$2,201,381	\$2,310,518	\$2,375,946
Cost Allocation Group		\$1,134,349		(\$1)
Employee Group Insurance		\$6,081,479	\$5,154,284	\$5,344,966
Food		\$3,330,664	\$200	\$2,620,200
Household Expense		\$2,448,681	\$629,358	\$633,259
Insurance		\$3,004,097	\$4,043,861	\$4,270,407
Interest on Other Long Term Debt		\$321	\$440	\$440
Interfund Expenditure		\$4,091,924	\$2,600,680	\$2,600,680
Judgments and Damages		\$14,165,016	\$11,548,770	\$11,548,770
Jury and Witness Expense		\$560	\$3,500	\$3,500
Maintenance		\$8,535,096	\$8,531,367	\$8,554,844
Medical, Dental and Lab Supplies		\$7,238	\$1,300	\$1,300
Memberships		\$44,488	\$28,506	\$28,206
Minor Equipment		\$129,784	\$68,000	\$68,000
Misc Expense		\$49,466		
Office Expense		\$487,269	\$195,455	\$216,412
Operating Supplies		\$50,928	\$54,000	\$54,000
Professional & Special Services		\$15,547,737	\$19,297,583	\$17,429,904
Rents & Leases		\$2,380,762	\$2,517,189	\$2,517,189
Retirement		\$8,336,679	\$10,849,605	\$10,849,603
Retirement of Other Long Term Debt		\$16,215	\$19,400	\$19,400
Salaries & Wages		\$23,655,857	\$24,968,286	\$25,113,845
Special Department Expense		\$3,881,719	\$4,454,505	\$4,412,942
Support & Care of Persons		\$92,469		
Transfers Out		\$2,007,025	\$181,700	\$4,578,254
Transportation & Travel		\$74,233	\$699,767	\$976,653
Utilities		\$4,608,022	\$5,489,188	\$5,483,693

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2019 - 20
 Summary

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Workers Comp Insurance		\$261,851	\$322,895	\$322,894
Total Operating Expenses		\$106,681,258	\$104,087,157	\$110,142,106
Operating Income (Loss)		(\$3,212,014)	\$2,446,662	(\$1,690,355)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$535,210	\$367,500	\$367,500
Total Non-Operating Revenue (Expenses)		\$535,210	\$367,500	\$367,500
Income Before Capital Contribution and Transfers		(\$2,676,804)	\$2,814,162	(\$1,322,855)
Net Assets - Beginning Balance		\$15,144,371	\$9,938,643	\$9,938,643
Net Assets - Ending Balance	\$15,144,371	\$9,938,643	\$11,110,205	\$6,092,842
Memo:				
Equipment		\$1,460,048	\$1,642,600	\$2,522,946
Intangible Assets		\$1,068,876		

County of Placer
Operation of Internal Service Fund
Fiscal Year 2019 - 20

Budget Unit: Telecommunication Services Fund
Cost Center: CC01002 Telecom Services

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$6,631,115		\$7,075,101
Licenses, Permits & Franchises		\$25,844		\$25,844
Miscellaneous Revenues		\$8		
Other Financing Sources				\$53,816
Total Operating Revenues		\$6,656,967		\$7,154,761
Operating Expenses				
Clothing and Personal				\$1,500
Communications		\$918,654		\$897,260
Cost Allocation Group		\$149,061		(\$1)
Employee Group Insurance		\$435,198		\$351,459
Food		\$697		
Household Expense		\$17,380		\$16,871
Insurance		\$17,972		\$21,127
Interfund Expenditure		\$239,253		\$190,596
Maintenance		\$896,116		\$1,041,565
Memberships		\$1,062		\$2,400
Minor Equipment		\$346		\$2,000
Misc Expense		\$169		
Office Expense		\$9,914		\$12,124
Professional & Special Services		\$476,863		\$550,112
Rents & Leases		\$156,464		\$251,504
Retirement		\$810,495		\$996,464
Salaries & Wages		\$2,239,814		\$2,338,108
Special Department Expense		\$392,911		\$392,167
Transportation & Travel		\$104,343		\$119,204
Utilities		\$139,143		\$151,414
Workers Comp Insurance		\$10,520		\$24,246
Total Operating Expenses		\$7,016,376		\$7,360,118
Operating Income (Loss)		(\$359,410)		(\$205,357)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$35,561		\$23,000
Total Non-Operating Revenue (Expenses)		\$35,561		\$23,000
Income Before Capital Contribution and Transfers		(\$323,849)		(\$182,357)
Net Assets - Beginning Balance		\$1,808,935	\$1,021,619	\$1,021,619
Net Assets - Ending Balance	\$1,808,935	\$1,021,619		(\$601,713)
Memo:				
Equipment		\$463,467		\$442,356

County of Placer
Operation of Internal Service Fund
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Budget Unit: Countywide Systems Fund
Cost Center: CC01009 Countywide Systems

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$3,388,712	\$3,066,582	\$2,964,509
Other Financing Sources		\$3,991,448		\$1,303,894
Total Operating Revenues		\$7,380,160	\$3,066,582	\$4,268,403
Operating Expenses				
Communications		\$101,918	\$135,913	\$136,249
Household Expense		\$14,732	\$14,812	\$15,091
Insurance		\$5,180	\$9,882	\$9,882
Interfund Expenditure		\$1,105,747	\$396,367	\$396,367
Maintenance		\$1,224,843	\$912,381	\$912,381
Misc Expense		\$168		
Office Expense		\$4,934		
Professional & Special Services		\$4,474,405	\$877,007	\$781,440
Rents & Leases		\$153,191	\$148,845	\$148,845
Special Department Expense		\$11,232	\$20,000	\$20,000
Transfers Out		\$1,896,567		
Transportation & Travel		\$10,690	\$1,500	\$2,115
Utilities		\$18,884	\$19,624	\$19,318
Total Operating Expenses		\$9,022,490	\$2,536,331	\$2,441,688
Operating Income (Loss)		(\$1,642,330)	\$530,251	\$1,826,715
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$55,929	\$20,000	\$20,000
Total Non-Operating Revenue (Expenses)		\$55,929	\$20,000	\$20,000
Income Before Capital Contribution and Transfers		(\$1,586,402)	\$550,251	\$1,846,715
Net Assets - Beginning Balance		\$3,162,196	\$506,918	\$506,918
Net Assets - Ending Balance	\$3,162,196	\$506,918	\$540,251	\$1,836,715
Memo:				
Equipment			\$30,000	\$30,000
Intangible Assets		\$1,068,876		

County of Placer
Operation of Internal Service Fund
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Budget Unit: Information Technology Systems Services Fund
Cost Center: CC01004 Information Technology Services

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$16,538,100	\$17,723,760	\$18,147,520
Intergovernmental Revenue		\$244,981		
Miscellaneous Revenues		\$5,933		
Other Financing Sources		\$21,100	\$497,783	\$27,377
Total Operating Revenues		\$16,810,113	\$18,221,543	\$18,174,897
Operating Expenses				
Communications		\$754,006	\$1,672,945	\$835,646
Cost Allocation Group		\$347,734		
Employee Group Insurance		\$1,094,240	\$1,362,410	\$1,080,547
Household Expense		\$37,800	\$63,917	\$48,246
Insurance		\$40,303	\$80,040	\$58,913
Interfund Expenditure		\$577,073	\$589,507	\$398,911
Maintenance		\$3,371,985	\$4,741,555	\$3,793,500
Memberships		\$2,825	\$3,750	\$1,350
Misc Expense		\$213		
Office Expense		\$24,630	\$45,758	\$33,634
Professional & Special Services		\$1,454,025	\$1,752,191	\$1,414,262
Rents & Leases		\$536,185	\$854,321	\$602,817
Retirement		\$2,320,562	\$3,994,811	\$2,998,345
Salaries & Wages		\$6,262,515	\$9,002,944	\$6,750,995
Special Department Expense		\$172,059	\$416,925	\$169,578
Transportation & Travel		\$61,350	\$184,189	\$72,647
Utilities		\$46,560	\$212,577	\$59,933
Workers Comp Insurance		\$26,001	\$89,450	\$65,203
Total Operating Expenses		\$17,130,066	\$25,067,289	\$18,384,527
Operating Income (Loss)		(\$319,952)	(\$6,845,746)	(\$209,630)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$52,263	\$71,000	\$48,000
Total Non-Operating Revenue (Expenses)		\$52,263	\$71,000	\$48,000
Income Before Capital Contribution and Transfers		(\$267,689)	(\$6,774,746)	(\$161,630)
Net Assets - Beginning Balance		\$2,477,766	\$1,141,201	\$1,141,201
Net Assets - Ending Balance	\$2,477,766	\$1,141,201	(\$6,733,746)	(\$143,630)

County of Placer
Operation of Internal Service Fund
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Budget Unit: Employee Benefits Fund
Cost Center: CC17001 Benefit Administration

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$7,426,947	\$5,721,382	\$5,721,382
Miscellaneous Revenues		\$578,498	\$300	\$300
Other Financing Sources		\$52,527	\$1,273,595	\$1,273,595
Total Operating Revenues		\$8,057,972	\$6,995,277	\$6,995,277
Operating Expenses				
Communications		\$17,543	\$17,344	\$17,525
Employee Group Insurance		\$1,596,675	\$1,453,322	\$1,467,253
Food		\$465		
Household Expense		\$15,476	\$15,560	\$15,852
Insurance		\$28,921	\$31,869	\$31,869
Interfund Expenditure		\$32,440	\$6,764	\$6,764
Maintenance		\$15	\$62,200	\$62,200
Medical, Dental and Lab Supplies			\$200	\$200
Memberships		\$2,052	\$5,850	\$5,850
Misc Expense		\$2,787		
Office Expense		\$54,896	\$65,040	\$65,040
Professional & Special Services		\$424,736	\$432,762	\$479,575
Retirement		\$1,053,054	\$1,186,766	\$1,186,766
Salaries & Wages		\$4,192,715	\$3,325,490	\$3,325,490
Special Department Expense		\$346,795	\$367,401	\$348,291
Transportation & Travel		\$13,794	\$22,626	\$22,626
Utilities		\$19,836	\$22,614	\$22,293
Workers Comp Insurance		\$3,066	\$6,219	\$6,219
Total Operating Expenses		\$7,805,266	\$7,022,027	\$7,063,813
Operating Income (Loss)		\$252,706	(\$26,750)	(\$68,536)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$81,947	\$40,000	\$40,000
Total Non-Operating Revenue (Expenses)		\$81,947	\$40,000	\$40,000
Income Before Capital Contribution and Transfers		\$334,653	\$13,250	(\$28,536)
Net Assets - Beginning Balance		\$1,534,270	\$800,047	\$800,047
Net Assets - Ending Balance	\$1,534,270	\$800,047	\$23,250	(\$18,536)

County of Placer
Operation of Internal Service Fund
Fiscal Year 2019 - 20

Budget Unit: Public Works Fleet Operations Fund
Cost Center: CC19002 Fleet

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$7,180,013	\$6,631,477	\$6,706,391
Intergovernmental Revenue			\$3,000	\$3,000
Miscellaneous Revenues		\$632,067	\$1,599,100	\$1,633,223
Other Financing Sources		\$284,455	\$510,000	\$220,000
Total Operating Revenues		\$8,096,536	\$8,743,577	\$8,562,614
Operating Expenses				
Clothing and Personal		\$14,900	\$14,000	\$14,000
Communications		\$26,943	\$40,214	\$40,478
Cost Allocation Group		\$540,745		
Employee Group Insurance		\$493,795	\$349,296	\$369,398
Food		\$255	\$200	\$200
Household Expense		\$26,831	\$36,402	\$36,706
Insurance		\$20,168	\$46,993	\$46,993
Interfund Expenditure		\$329,453	\$288,790	\$288,790
Maintenance		\$920,406	\$787,095	\$814,168
Medical, Dental and Lab Supplies		\$2,630	\$600	\$600
Memberships		\$275	\$300	\$300
Minor Equipment		\$19,637	\$19,000	\$19,000
Misc Expense		\$676		
Office Expense		\$10,687	\$17,377	\$17,377
Operating Supplies		\$1,114		
Professional & Special Services		\$290,293	\$784,774	\$786,296
Rents & Leases			\$2,748	\$2,748
Retirement		\$709,079	\$850,549	\$850,549
Salaries & Wages		\$1,870,389	\$1,915,582	\$1,975,582
Special Department Expense		\$2,560,766	\$2,400,685	\$2,635,685
Transportation & Travel		\$3,185	\$3,000	\$3,000
Utilities		\$22,116	\$20,200	\$20,200
Workers Comp Insurance		\$50,229	\$33,059	\$33,059
Total Operating Expenses		\$7,914,570	\$7,610,864	\$7,955,129
Operating Income (Loss)		\$181,966	\$1,132,713	\$607,485
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$42,542	\$37,000	\$37,000
Total Non-Operating Revenue (Expenses)		\$42,542	\$37,000	\$37,000
Income Before Capital Contribution and Transfers		\$224,508	\$1,169,713	\$644,485
Net Assets - Beginning Balance		\$2,628,652	\$2,118,629	\$2,118,629
Net Assets - Ending Balance	\$2,628,652	\$2,118,629	\$152,113	(\$870,865)

Memo:

Equipment

\$734,531

\$1,054,600

\$1,552,350

County of Placer
Operation of Internal Service Fund
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Budget Unit: PCGC Campus Fund

Cost Center: CC12003 Placer County Government Center Campus

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$1,521,201	\$1,996,608	\$1,996,608
Revenue from Use of Money & Property		\$342,785	\$250,000	\$250,000
Total Operating Revenues		\$1,863,986	\$2,246,608	\$2,246,608
Operating Expenses				
Agriculture		\$125		
Appropriation for Contingencies Group			\$50,000	\$50,000
Household Expense		\$18,821	\$25,000	\$25,000
Insurance		\$2,859	\$3,405	\$3,405
Interfund Expenditure		\$147,521	(\$216,479)	(\$216,479)
Maintenance		\$4,874	\$58,500	\$58,500
Minor Equipment		\$925	\$2,000	\$2,000
Misc Expense		\$10,390		
Office Expense		\$265		
Operating Supplies		\$735		
Professional & Special Services		\$967,498	\$982,615	\$989,462
Rents & Leases		\$627	\$1,000	\$1,000
Special Department Expense		\$2,463	\$5,000	\$5,000
Transfers Out				\$4,396,554
Utilities		\$584,379	\$793,920	\$793,920
Total Operating Expenses		\$1,741,482	\$1,704,961	\$6,108,362
Operating Income (Loss)		\$122,504	\$541,647	(\$3,861,754)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$89,328	\$45,000	\$45,000
Total Non-Operating Revenue (Expenses)		\$89,328	\$45,000	\$45,000
Income Before Capital Contribution and Transfers		\$211,831	\$586,647	(\$3,816,754)
Net Assets - Beginning Balance		\$4,507,669	\$3,984,969	\$3,984,969
Net Assets - Ending Balance	\$4,507,669	\$3,984,969	(\$422,953)	(\$5,324,104)

County of Placer
Operation of Internal Service Fund
 Fiscal Year 2019 - 20

Budget Unit: Building Maintenance Fund
Cost Center: CC12004 Building Maintenance

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$16,072,620	\$16,953,088	\$17,109,342
Donations		\$500		
Intergovernmental Revenue		\$205,701	\$200,000	\$200,000
Miscellaneous Revenues		\$34,387		
Revenue from Use of Money & Property		\$116,657	\$50,000	\$50,000
Total Operating Revenues		\$16,429,865	\$17,203,088	\$17,359,342
Operating Expenses				
Agriculture		\$34,270		
Clothing and Personal		\$696	\$1,300	\$1,300
Communications		\$106,774	\$119,452	\$120,302
Employee Group Insurance		\$838,264	\$499,558	\$526,403
Food		\$806		
Household Expense		\$2,230,461	\$375,000	\$375,000
Insurance		\$173,473	\$52,964	\$52,964
Interfund Expenditure		\$403,068	\$517,374	\$517,374
Maintenance		\$1,295,383	\$1,310,460	\$1,220,330
Medical, Dental and Lab Supplies		\$1,492		
Memberships		\$2,596	\$500	\$500
Minor Equipment		\$72,303	\$20,000	\$20,000
Misc Expense		\$26,133		
Office Expense		\$206,025	\$16,780	\$16,780
Operating Supplies		\$18,463		
Professional & Special Services		\$3,339,942	\$5,466,457	\$5,625,116
Rents & Leases		\$11,178	\$10,000	\$10,000
Retirement		\$941,400	\$1,148,492	\$1,148,492
Salaries & Wages		\$2,433,436	\$2,522,315	\$2,522,315
Special Department Expense		\$94,414	\$221,522	\$221,522
Support & Care of Persons		\$92,468		
Transfers Out			\$81,700	\$81,700
Transportation & Travel		\$266,808	\$301,092	\$335,134
Utilities		\$3,549,832	\$4,130,973	\$4,130,973
Workers Comp Insurance		\$73,523	\$83,195	\$83,195
Total Operating Expenses		\$16,213,207	\$16,879,134	\$17,009,400
Operating Income (Loss)		\$216,658	\$323,954	\$349,942
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		(\$18,175)		
Total Non-Operating Revenue (Expenses)		(\$18,175)		
Income Before Capital Contribution and Transfers		\$198,482	\$323,954	\$349,942

Net Assets - Beginning Balance		\$441,785	(\$94,264)	(\$94,264)
Net Assets - Ending Balance	\$441,785	(\$94,264)	(\$730,646)	(\$1,202,408)

County of Placer
Operation of Internal Service Fund
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Budget Unit: Correctional Food Services Fund
Cost Center: CC01023 / CC12001 Food Services Program

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$3,465,068	\$3,760,106	\$3,760,106
Total Operating Revenues		\$3,465,068	\$3,760,106	\$3,760,106
Operating Expenses				
Communications		\$319	\$2,100	\$2,100
Cost Allocation Group		\$11,206		
Employee Group Insurance		\$17,221	\$16,718	\$17,598
Food		\$3,327,125		\$2,620,000
Household Expense			\$13,471	\$13,724
Insurance		\$9,065	\$5,422	\$5,422
Interfund Expenditure		\$207,578	\$117,570	\$117,570
Maintenance		\$127,427	\$100,000	\$100,000
Office Expense		\$40		
Professional & Special Services		\$205,912	\$3,029,047	\$414,411
Rents & Leases		\$13,895		
Retirement		\$28,876	\$40,197	\$40,197
Salaries & Wages		\$72,765	\$91,881	\$91,881
Special Department Expense		\$42,021	\$1,235	\$1,235
Transportation & Travel		(\$593,043)	\$6,600	\$6,600
Utilities		\$143,992	\$196,087	\$193,749
Workers Comp Insurance		\$316	\$408	\$408
Total Operating Expenses		\$3,614,715	\$3,620,737	\$3,624,896
Operating Income (Loss)		(\$149,647)	\$139,369	\$135,210
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$10,547		
Total Non-Operating Revenue (Expenses)		\$10,547		
Income Before Capital Contribution and Transfers		(\$139,100)	\$139,369	\$135,210
Net Assets - Beginning Balance		\$659,370	\$336,335	\$336,335
Net Assets - Ending Balance	\$659,370	\$336,335	\$139,369	\$135,210
Memo:				
Equipment		\$183,935		

County of Placer
Operation of Internal Service Fund
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Budget Unit: Central Services Fund / Document Solutions
Cost Center: CC01003 Central Service / Document Solutions

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$2,381,007	\$2,504,697	\$2,504,697
Miscellaneous Revenues		(\$2,065)		
Total Operating Revenues		\$2,378,942	\$2,504,697	\$2,504,697
Operating Expenses				
Clothing and Personal		\$310		
Communications		\$16,265	\$15,725	\$16,145
Cost Allocation Group		\$85,603		
Employee Group Insurance		\$197,436	\$168,055	\$179,433
Household Expense		\$19,428	\$18,507	\$18,856
Insurance		\$5,318	\$6,648	\$6,648
Interest on Other Long Term Debt		\$321	\$440	\$440
Interfund Expenditure		\$119,500	\$38,745	\$38,745
Maintenance		\$250,807	\$258,749	\$262,368
Memberships			\$150	\$150
Misc Expense		\$684		
Office Expense		\$90,403	\$4,900	\$25,857
Professional & Special Services		\$233,493	\$383,117	\$385,032
Rents & Leases		\$127,565	\$96,564	\$96,564
Retirement		\$211,843	\$288,265	\$288,265
Retirement of Other Long Term Debt		\$16,215	\$19,400	\$19,400
Salaries & Wages		\$618,412	\$567,017	\$567,017
Special Department Expense		\$96,477	\$292,280	\$266,823
Support & Care of Persons		\$1		
Transportation & Travel		\$11,963	\$10,626	\$11,229
Utilities		\$18,364	\$18,084	\$17,802
Workers Comp Insurance		\$9,110	\$10,957	\$10,957
Total Operating Expenses		\$2,129,516	\$2,198,229	\$2,211,731
Operating Income (Loss)		\$249,427	\$306,468	\$292,966
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$12,163	\$4,000	\$4,000
Total Non-Operating Revenue (Expenses)		\$12,163	\$4,000	\$4,000
Income Before Capital Contribution and Transfers		\$261,589	\$310,468	\$296,966
Net Assets - Beginning Balance		\$636,080	\$868,931	\$868,931
Net Assets - Ending Balance	\$636,080	\$868,931	\$314,468	\$300,966

Memo:

Equipment \$28,739

County of Placer
Operation of Internal Service Fund
Fiscal Year 2019 - 20

Budget Unit: Environmental Utilities Fund
Cost Center: CC12007 Environmental Utilities / CC12061
 Environmental Engineering

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$11,570,146	\$13,154,030	\$13,154,030
Miscellaneous Revenues		\$337,586	\$250,000	\$250,000
Other Financing Sources		\$255,000	\$255,000	\$528,376
Total Operating Revenues		\$12,162,733	\$13,659,030	\$13,932,406
Operating Expenses				
Agriculture		\$5,647		
Appropriation for Contingencies Group			\$50,000	\$50,000
Communications		\$248,501	\$287,173	\$290,397
Employee Group Insurance		\$1,324,138	\$1,075,591	\$1,113,787
Food		\$1,316		
Household Expense		\$62,492	\$61,402	\$62,527
Insurance		\$150,117	\$444,584	\$444,584
Interfund Expenditure		\$310,261	\$305,398	\$305,398
Maintenance		\$440,591	\$292,252	\$283,158
Medical, Dental and Lab Supplies		\$3,117	\$500	\$500
Memberships		\$33,951	\$12,000	\$12,000
Minor Equipment		\$36,573	\$25,000	\$25,000
Misc Expense		\$8,245		
Office Expense		\$71,800	\$27,280	\$27,280
Operating Supplies		\$30,617	\$4,000	\$4,000
Professional & Special Services		\$1,323,068	\$1,954,399	\$1,960,265
Rents & Leases		\$8,919	\$5,000	\$5,000
Retirement		\$2,100,265	\$2,574,100	\$2,574,100
Salaries & Wages		\$5,600,444	\$5,870,286	\$5,870,286
Special Department Expense		\$152,695	\$251,400	\$251,400
Transportation & Travel		\$188,908	\$160,065	\$393,658
Utilities		\$64,916	\$65,309	\$64,291
Workers Comp Insurance		\$87,852	\$92,101	\$92,101
Total Operating Expenses		\$12,254,433	\$13,557,839	\$13,829,731
Operating Income (Loss)		(\$91,700)	\$101,191	\$102,675
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		(\$56,643)	\$5,000	\$5,000
Total Non-Operating Revenue (Expenses)		(\$56,643)	\$5,000	\$5,000
Income Before Capital Contribution and Transfers		(\$148,344)	\$106,191	\$107,675
Net Assets - Beginning Balance		\$378,378	\$207,697	\$207,697
Net Assets - Ending Balance	\$378,378	\$207,697	(\$246,809)	(\$245,325)

Memo:

Equipment

\$22,337

\$358,000

\$358,000

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2019 - 20

Budget Unit: State Unemployment Insurance Fund
Cost Center: CC17003 State Unemployment Insurance

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Miscellaneous Revenues		\$173,551	\$239,190	\$183,599
Total Operating Revenues		\$173,551	\$239,190	\$183,599
Operating Expenses				
Insurance		\$337	\$470	\$470
Interfund Expenditure		\$228	\$1,556	\$1,556
Judgments and Damages		\$153,732	\$246,089	\$246,089
Professional & Special Services		\$7,708	\$7,806	\$7,812
Total Operating Expenses		\$162,005	\$255,921	\$255,927
Operating Income (Loss)		\$11,546	(\$16,731)	(\$72,328)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$2,964	\$2,900	\$2,900
Total Non-Operating Revenue (Expenses)		\$2,964	\$2,900	\$2,900
Income Before Capital Contribution and Transfers		\$14,510	(\$13,831)	(\$69,428)
Net Assets - Beginning Balance		\$97,200	\$89,373	\$89,373
Net Assets - Ending Balance	\$97,200	\$89,373	(\$368,931)	(\$424,528)

County of Placer
Operation of Internal Service Fund
Fiscal Year 2019 - 20

Budget Unit: General Liability Insurance Fund
Cost Center: CC10001 Risk Management

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$6,644,246	\$8,035,129	\$8,035,129
Miscellaneous Revenues		\$2,781,224	\$41,000	\$41,000
Other Financing Sources		\$86,804	\$250,000	\$250,000
Total Operating Revenues		\$9,512,274	\$8,326,129	\$8,326,129
Operating Expenses				
Communications		\$9,967	\$12,484	\$12,584
Employee Group Insurance		\$84,513	\$37,403	\$38,109
Household Expense		\$5,260	\$5,287	\$5,386
Insurance		\$1,391,461	\$1,978,421	\$2,204,967
Interfund Expenditure		\$616,818	\$556,104	\$556,104
Judgments and Damages		\$7,188,020	\$4,050,000	\$4,050,000
Jury and Witness Expense		\$560	\$3,500	\$3,500
Maintenance		\$2,650	\$6,675	\$6,675
Memberships		\$1,728	\$5,956	\$5,656
Office Expense		\$13,675	\$16,040	\$16,040
Professional & Special Services		\$947,610	\$1,001,298	\$1,002,325
Rents & Leases		\$12,209		
Retirement		\$161,105	\$179,226	\$179,226
Salaries & Wages		\$365,366	\$350,039	\$350,039
Special Department Expense		\$8,186	\$101,241	\$101,241
Transfers Out		\$110,459		
Transportation & Travel		\$6,235	\$10,069	\$10,440
Utilities			\$9,800	\$9,800
Workers Comp Insurance		\$1,234	\$1,265	\$1,265
Total Operating Expenses		\$10,927,056	\$8,324,808	\$8,553,357
Operating Income (Loss)		(\$1,414,782)	\$1,321	(\$227,228)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$84,745	\$30,000	\$30,000
Total Non-Operating Revenue (Expenses)		\$84,745	\$30,000	\$30,000
Income Before Capital Contribution and Transfers		(\$1,330,037)	\$31,321	(\$197,228)
Net Assets - Beginning Balance		(\$4,220,454)	(\$5,572,828)	(\$5,572,828)
Net Assets - Ending Balance	(\$4,220,454)	(\$5,572,828)	(\$296,679)	(\$525,228)

County of Placer
Operation of Internal Service Fund
Fiscal Year 2019 - 20

Budget Unit: Workers Compensation Insurance Fund
Cost Center: CC17004 Workers Comp Insurance

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Miscellaneous Revenues		\$4,174,576	\$4,766,167	\$4,766,167
Total Operating Revenues		\$4,174,576	\$4,766,167	\$4,766,167
Operating Expenses				
Insurance		\$1,152,400	\$1,372,525	\$1,372,525
Interfund Expenditure		(\$20,546)	(\$26,559)	(\$26,559)
Judgments and Damages		\$2,746,380	\$2,700,000	\$2,700,000
Professional & Special Services		\$650,706	\$672,736	\$673,070
Transfers Out			\$100,000	\$100,000
Total Operating Expenses		\$4,528,939	\$4,818,702	\$4,819,036
Operating Income (Loss)		(\$354,364)	(\$52,535)	(\$52,869)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$126,679	\$100,000	\$100,000
Total Non-Operating Revenue (Expenses)		\$126,679	\$100,000	\$100,000
Income Before Capital Contribution and Transfers		(\$227,684)	\$47,465	\$47,131
Net Assets - Beginning Balance		(\$572,729)	(\$822,750)	(\$822,750)
Net Assets - Ending Balance	(\$572,729)	(\$822,750)	(\$210,535)	(\$210,869)

County of Placer
Operation of Internal Service Fund
 Fiscal Year 2019 - 20

Budget Unit: Dental & Vision Insurance Fund
Cost Center: CC17002 Dental & Vision Insurance

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$4,870,756	\$4,998,758	\$4,787,571
Total Operating Revenues		\$4,870,756	\$4,998,758	\$4,787,571
Operating Expenses				
Insurance		\$6,523	\$8,227	\$8,227
Interfund Expenditure		\$23,530	\$28,729	\$28,729
Judgments and Damages		\$4,076,884	\$4,552,681	\$4,552,681
Professional & Special Services		\$484,705	\$532,279	\$532,396
Total Operating Expenses		\$4,591,642	\$5,121,916	\$5,122,033
Operating Income (Loss)		\$279,114	(\$123,158)	(\$334,462)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$11,024	\$10,000	\$10,000
Total Non-Operating Revenue (Expenses)		\$11,024	\$10,000	\$10,000
Income Before Capital Contribution and Transfers		\$290,138	(\$113,158)	(\$324,462)
Net Assets - Beginning Balance		\$735,560	\$1,003,360	\$1,003,360
Net Assets - Ending Balance	\$735,560	\$1,003,360	(\$461,158)	(\$672,462)

County of Placer
Operation of Internal Service Fund
 Fiscal Year 2019 - 20

Budget Unit: Countywide Radio Project Fund
Cost Center: CC01010 Countywide Radio Systems

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$301,764	\$244,016	\$244,016
Other Financing Sources		\$1,122,963	\$1,116,514	\$1,116,514
Total Operating Revenues		\$1,424,727	\$1,360,530	\$1,360,530
Operating Expenses				
Communications		\$491		
Insurance			\$2,411	\$2,411
Interfund Expenditure			(\$3,186)	(\$3,186)
Operating Supplies			\$50,000	\$50,000
Professional & Special Services		\$266,774	\$206,614	\$66,459
Rents & Leases		\$1,360,530	\$1,360,530	\$1,360,530
Special Department Expense		\$13,727		
Total Operating Expenses		\$1,641,522	\$1,616,369	\$1,476,214
Operating Income (Loss)		(\$216,795)	(\$255,839)	(\$115,684)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$4,338	\$2,600	\$2,600
Total Non-Operating Revenue (Expenses)		\$4,338	\$2,600	\$2,600
Income Before Capital Contribution and Transfers		(\$212,458)	(\$253,239)	(\$113,084)
Net Assets - Beginning Balance		\$869,693	\$630,196	\$630,196
Net Assets - Ending Balance	\$869,693	\$630,196	(\$250,639)	(\$250,724)
Memo:				
Equipment		\$27,039		\$140,240

County of Placer
Operation of Internal Service Fund
 Fiscal Year 2019 - 20

Budget Unit: Workday Support Organization Fund
Cost Center: CC04700 Workday Support Organization

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services			\$3,466,570	\$3,568,644
Other Financing Sources				\$500,000
Total Operating Revenues			\$3,466,570	\$4,068,644
Operating Expenses				
Communications			\$7,168	\$7,260
Employee Group Insurance			\$191,930	\$200,978
Office Expense			\$2,280	\$2,280
Professional & Special Services			\$1,214,481	\$1,761,871
Rents & Leases			\$38,181	\$38,181
Retirement			\$587,200	\$587,200
Salaries & Wages			\$1,322,132	\$1,322,132
Workers Comp Insurance			\$6,242	\$6,242
Total Operating Expenses			\$3,369,614	\$3,926,144
Operating Income (Loss)			\$96,956	\$142,500
Income Before Capital Contribution and Transfers		\$4,338	\$99,556	\$145,100
Net Assets - Beginning Balance			(\$22,702)	(\$22,702)
Net Assets - Ending Balance		(\$22,702)	\$102,156	\$7,460