

Fund Title Service Activity	General Liability F- 7100 Insurance
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Operating Detail 1	2015-16 Actual 2	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> 3		2017-18 Recommended 4	2017-18 Adopted by the Board of Supervisors 5
<b>Operating Revenues</b>					
Charges for Services	1,195,764	1,602,732		1,789,003	1,789,003
Miscellaneous	-	-		-	-
Fines, Forfeitures, Penalties	-	-		-	-
<b>Total Operating Revenues</b>	<b>\$ 1,195,764</b>	<b>\$ 1,602,732</b>		<b>\$ 1,789,003</b>	<b>\$ 1,789,003</b>
<b>Operating Expenses:</b>					
Salaries and Benefits	-	-		-	-
Services and Supplies	1,363,430	1,916,897		2,081,546	2,087,600
Other Charges	236,968	328,517		450,000	450,000
Depreciation and Amortization	-	-		-	-
Other Financing Uses	-	-		-	-
Other Reserves	-	-		-	-
<b>Total Operating Expenses</b>	<b>\$ 1,600,397</b>	<b>\$ 2,245,413</b>		<b>\$ 2,531,546</b>	<b>\$ 2,537,600</b>
<b>Operating Income (Loss)</b>	<b>\$ (404,633)</b>	<b>\$ (642,681)</b>		<b>\$ (742,543)</b>	<b>\$ (748,597)</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest	46,001	(2,809)		20,000	20,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 46,001</b>	<b>\$ (2,809)</b>		<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (358,633)</b>	<b>\$ (645,491)</b>		<b>\$ (722,543)</b>	<b>\$ (728,597)</b>
Capital Contributions	-	-		-	-
Transfers-In/Out	(1,422)	(1,423)		(711)	(711)
<b>Change in Net Assets</b>	<b>\$ (360,055)</b>	<b>\$ (646,914)</b>		<b>\$ (723,254)</b>	<b>\$ (729,308)</b>
<b>Net Assets-Beginning Balance</b>	<b>1,973,520</b>	<b>1,613,466</b>		<b>966,552</b>	<b>966,552</b>
<b>Net Assets-Ending Balance</b>	<b>1,613,466</b>	<b>966,552</b>		<b>243,298</b>	<b>237,244</b>

Fund Title	Workers' Compensation Insurance F-7110
Service Activity	Insurance

Operating Detail	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	3,078,708	4,280,856	4,909,000	4,909,000
Miscellaneous	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 3,078,708</b>	<b>\$ 4,280,856</b>	<b>\$ 4,909,000</b>	<b>\$ 4,909,000</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	1,005,970	689,069	1,250,000	1,250,000
Services and Supplies	3,980,595	3,248,086	4,605,081	4,609,742
Other Charges	93,179	645	-	-
Depreciation and Amortization	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 5,079,745</b>	<b>\$ 3,937,801</b>	<b>\$ 5,855,081</b>	<b>\$ 5,859,742</b>
<b>Operating Income (Loss)</b>	<b>\$ (2,001,037)</b>	<b>\$ 343,055</b>	<b>\$ (946,081)</b>	<b>\$ (950,742)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	155,323	14,213	95,000	95,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 155,323</b>	<b>\$ 14,213</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,845,714)</b>	<b>\$ 357,267</b>	<b>\$ (851,081)</b>	<b>\$ (855,742)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	(11,118)	(6,417)	(5,347)	(5,347)
<b>Change in Net Assets</b>	<b>\$ (1,856,832)</b>	<b>\$ 350,850</b>	<b>\$ (856,428)</b>	<b>\$ (861,089)</b>
<b>Net Assets-Beginning Balance</b>	<b>4,637,157</b>	<b>2,780,325</b>	<b>3,131,175</b>	<b>3,131,175</b>
<b>Net Assets-Ending Balance</b>	<b>2,780,325</b>	<b>3,131,175</b>	<b>2,274,747</b>	<b>2,270,086</b>

Fund Title	Unemployment Insurance F-7120
Service Activity	Insurance

Operating Detail	2015-16 Actual	2016-17	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	-	203,489	305,000	305,000
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ 203,489</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	300,763	271,420	365,000	365,000
Services and Supplies	1,672	2,804	9,760	9,760
Other Charges	1,860	-	-	-
Depreciation and Amortization	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 304,295</b>	<b>\$ 274,224</b>	<b>\$ 374,760</b>	<b>\$ 374,760</b>
<b>Operating Income (Loss)</b>	<b>\$ (304,295)</b>	<b>\$ (70,735)</b>	<b>\$ (69,760)</b>	<b>\$ (69,760)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest income	6,222	(207)	2,500	2,500
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 6,222</b>	<b>\$ (207)</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (298,073)</b>	<b>\$ (70,943)</b>	<b>\$ (67,260)</b>	<b>\$ (67,260)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ (298,073)</b>	<b>\$ (70,943)</b>	<b>\$ (67,260)</b>	<b>\$ (67,260)</b>
<b>Net Assets-Beginning Balance</b>	<b>581,445</b>	<b>283,372</b>	<b>212,429</b>	<b>212,429</b>
<b>Net Assets-Ending Balance</b>	<b>283,372</b>	<b>212,429</b>	<b>145,169</b>	<b>145,169</b>

Fund Title	Medical Liability
Service Activity	Insurance F-7140 Insurance

Operating Detail	2015-16 Actual	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	145,000	158,000	190,000	190,000
<b>Total Operating Revenues</b>	<b>\$ 145,000</b>	<b>\$ 158,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	-	-	-	-
Services and Supplies	132,556	157,729	191,511	191,511
Other Charges	2,928	-	-	-
Depreciation and Amortization	-	-	-	-
Other Financing Uses	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 135,484</b>	<b>\$ 157,729</b>	<b>\$ 191,511</b>	<b>\$ 191,511</b>
<b>Operating Income (Loss)</b>	<b>\$ 9,516</b>	<b>\$ 271</b>	<b>\$ (1,511)</b>	<b>\$ (1,511)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	169	61	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 169</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 9,685</b>	<b>\$ 332</b>	<b>\$ (1,511)</b>	<b>\$ (1,511)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ 9,685</b>	<b>\$ 332</b>	<b>\$ (1,511)</b>	<b>\$ (1,511)</b>
<b>Net Assets-Beginning Balance</b>	<b>3,490</b>	<b>13,175</b>	<b>13,507</b>	<b>13,507</b>
<b>Net Assets-Ending Balance</b>	<b>13,175</b>	<b>13,507</b>	<b>11,996</b>	<b>11,996</b>

Fund Title	Miscellaneous
Service Activity	Insurance F-7160

Operating Detail	2015-16 Actual	2016-17	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	126,196	139,300	138,702	138,702
<b>Total Operating Revenues</b>	<b>\$ 126,196</b>	<b>\$ 139,300</b>	<b>\$ 138,702</b>	<b>\$ 138,702</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	-	-	-	-
Services and Supplies	131,457	143,665	141,939	141,939
Other Charges	2,088	-	-	-
Depreciation and Amortization	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 133,545</b>	<b>\$ 143,665</b>	<b>\$ 141,939</b>	<b>\$ 141,939</b>
<b>Operating Income (Loss)</b>	<b>\$ (7,349)</b>	<b>\$ (4,365)</b>	<b>\$ (3,237)</b>	<b>\$ (3,237)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	638	(1)	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 638</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (6,711)</b>	<b>\$ (4,366)</b>	<b>\$ (3,237)</b>	<b>\$ (3,237)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ (6,711)</b>	<b>\$ (4,366)</b>	<b>\$ (3,237)</b>	<b>\$ (3,237)</b>
<b>Net Assets-Beginning Balance</b>	<b>37,174</b>	<b>30,463</b>	<b>26,097</b>	<b>26,097</b>
<b>Net Assets-Ending Balance</b>	<b>30,463</b>	<b>26,097</b>	<b>22,860</b>	<b>22,860</b>

Fund Title	Utilities Clearing F-7210
Service Activity	Utilities

Operating Detail	2015-16 Actual	2016-17	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	2,247,109	2,713,884	2,632,638	2,632,638
Miscellaneous	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 2,247,109</b>	<b>\$ 2,713,884</b>	<b>\$ 2,632,638</b>	<b>\$ 2,632,638</b>
<b>Operating Expenses:</b>				
Salaries and Benefits	-	-	-	-
Services and Supplies	2,241,030	2,262,745	2,520,266	2,520,266
Other Charges	32,100	-	-	-
Depreciation and Amortization	-	-	-	-
Other Financing Uses	444,179	273,949	280,000	280,000
<b>Total Operating Expenses</b>	<b>\$ 2,717,309</b>	<b>\$ 2,536,694</b>	<b>\$ 2,800,266</b>	<b>\$ 2,800,266</b>
<b>Operating Income (Loss)</b>	<b>\$ (470,200)</b>	<b>\$ 177,190</b>	<b>\$ (167,628)</b>	<b>\$ (167,628)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	9,834	273	4,000	4,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 9,834</b>	<b>\$ 273</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (460,366)</b>	<b>\$ 177,462</b>	<b>\$ (163,628)</b>	<b>\$ (163,628)</b>
Capital Contributions	-	-	-	-
Transfers-In/Out	-	-	-	-
<b>Change in Net Assets</b>	<b>\$ (460,366)</b>	<b>\$ 177,462</b>	<b>\$ (163,628)</b>	<b>\$ (163,628)</b>
<b>Net Assets-Beginning Balance</b>	<b>775,997</b>	<b>315,630</b>	<b>493,093</b>	<b>493,093</b>
<b>Net Assets-Ending Balance</b>	<b>315,630</b>	<b>493,093</b>	<b>329,465</b>	<b>329,465</b>

Fund Title	Neal Road Sanitary F-7560
Service Activity	Landfill (Close/Post)

**Enterprise Fund Description**

This budget reflects the financial operations of the Neal Road Recycling and Waste Facility Closure/Post Closure Fund. This fund was established in April 1989 in accordance with the state of California Regional Water Quality Control Board which requires the owner of the landfill to insure that adequate funds will be available to close and provide post closure maintenance and continued monitoring of the landfill after its useful life.

Operating Detail	2015-16 Actual	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3		4	5
<b>Operating Revenue</b>					
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Expenses</b>					
Landfill Closure/Postclosure	2,601,857	417,651	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 2,601,857</b>	<b>\$ 417,651</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Income (Loss)</b>	<b>\$ (2,601,857)</b>	<b>\$ (417,651)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Operating Revenues (Expenses)</b>					
Interest/Investment Income and/or Gain	85,854	15,161	60,000	60,000	
Interest/Investment (Expense) and/or (Loss)	-	-	-	-	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 85,854</b>	<b>\$ 15,161</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	
<b>Income before Capital Contributions and Transfers</b>					
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Capital Contributions	-	-	-	-	
Transfer In/(Out)	-	195,000	100,000	100,000	
<b>Change in Net Assets</b>	<b>\$ (2,516,003)</b>	<b>\$ (207,490)</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	
<b>Net Assets - Beginning Balance</b>	<b>769,903</b>	<b>(1,746,101)</b>	<b>(1,953,591)</b>	<b>(1,953,591)</b>	
<b>Net Assets - Ending Balance</b>	<b>(1,746,101)</b>	<b>(1,953,591)</b>	<b>(1,793,591)</b>	<b>(1,793,591)</b>	

<b>Fund Title</b>	<b>Neal Road Landfill F-7570</b>
<b>Service Activity</b>	<b>Waste Management</b>

Enterprise Fund Description

This budget reflects the financial operations of the Neal Road Recycling and Waste Facility Management Fund including monitoring the Neal Road Sanitary Landfill, recycling and household hazardous waste programs, and professional engineering and environmental services.

Operating Detail	2015-16 Actual	2016-17	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
<b>Operating Revenue</b>				
Fines, Forfeitures & Penalties	451	191	600	600
State Revenues	97,479	206,974	190,628	190,628
Federal Revenues	-	-	-	-
Charges for Services	8,179,562	8,755,702	8,901,500	8,901,500
Miscellaneous Revenues	128,378	139,242	106,200	106,200
<b>Total Operating Revenues</b>	<b>\$ 8,405,870</b>	<b>\$ 9,102,109</b>	<b>\$ 9,198,928</b>	<b>\$ 9,198,928</b>
<b>Operating Expenses</b>				
Salaries & Employee Benefits	1,391,054	1,599,208	1,804,520	1,804,520
Services & Supplies	2,611,722	5,246,177	5,969,812	5,969,812
Other Charges	397,638	38,995	1,782,976	1,782,976
Depreciation	677,012	741,417	2,295,000	2,295,000
<b>Total Operating Expenses</b>	<b>\$ 5,077,425</b>	<b>\$ 7,625,796</b>	<b>\$ 11,852,308</b>	<b>\$ 11,852,308</b>
<b>Operating Income (Loss)</b>	<b>\$ 3,328,445</b>	<b>\$ 1,476,313</b>	<b>\$ (2,653,380)</b>	<b>\$ (2,653,380)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	253,855	26,535	180,000	180,000
Interest/Investment (Expense) and/or (Loss)	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 253,855</b>	<b>\$ 26,535</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>
<b>Income before Capital Contributions and Transfers</b>				
	<b>\$ 3,582,299</b>	<b>\$ 1,502,848</b>	<b>\$ (2,473,380)</b>	<b>\$ (2,473,380)</b>
Capital Contributions	-	-	-	-
Transfer In/(Out)	14,672	(195,000)	(100,000)	(100,000)
<b>Change in Net Assets</b>	<b>\$ 3,596,971</b>	<b>\$ 1,307,848</b>	<b>\$ (2,573,380)</b>	<b>\$ (2,573,380)</b>
<b>Net Assets - Beginning Balance</b>	26,673,307	30,270,278	31,578,126	31,578,126
<b>Net Assets - Ending Balance</b>	30,270,278	31,578,126	29,004,746	29,004,746

<b>CAPITAL ASSETS (562):</b>	
Module 5	1,735,000
TOTAL 562	\$ 1,735,000
<b>CAPITAL ASSETS (563):</b>	
Roll-Off Truck	230,000
Pickup Truck	30,000
Septage Facility Processing Equipment	300,000
TOTAL 563	\$ 560,000
TOTAL CAPITAL ASSETS	\$ 2,295,000