

Fringe Benefits ISF

This Internal Service Fund (ISF) is used to capture the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage.

| Sources of Funding | FY 18 Actual | FY 19 Budget | FY 20 Budget | Increase (Decrease) |
|---|---------------------|---------------------|---------------------|------------------------|
| General Fund | \$13,640,700 | \$13,971,600 | \$15,698,000 | \$1,726,400 |
| Enterprise Funds | 1,078,165 | 1,225,150 | 1,320,820 | 95,670 |
| Grant Fund | 923,339 | 949,020 | 1,077,730 | 128,710 |
| Watershed Protection and Restoration Fund | 226,286 | 235,830 | 221,770 | (14,060) |
| Retiree Medicare Part D | 209,735 | 0 | 0 | 0 |
| Interest and Gain/(Loss) | 150,842 | 0 | 0 | 0 |
| Total Sources of Funding | \$16,229,067 | \$16,381,600 | \$18,318,320 | \$1,936,720 |

Note: The General Fund transfer to the Fringe Benefits budget was reduced by \$2.0M to rebalance the Internal Service Fund in FY 18 and FY 19, and \$1.0M in FY 20.

| Uses of Funding | FY 18 Actual | FY 19 Budget | FY 20 Budget | Increase (Decrease) |
|------------------------------|---------------------|---------------------|---------------------|------------------------|
| Employee Fringe Benefits | \$16,429,677 | \$16,381,600 | \$18,318,320 | \$1,936,720 |
| Total Uses of Funding | \$16,429,677 | \$16,381,600 | \$18,318,320 | \$1,936,720 |

Risk Management Auto Damage ISF

This Internal Service Fund (ISF) accounts for the cost of repairing County-owned vehicles after they have been damaged as the result of an accident.

| Sources of Funding | FY 18 | FY 19 | FY 20 | Increase |
|--|------------------|------------------|------------|--------------------|
| | Actual | Budget | Budget | (Decrease) |
| Insurance | \$168,794 | \$0 | \$0 | \$0 |
| Reallocated from Risk Management Liability ISF | 0 | 200,000 | 0 | (200,000) |
| Total Sources of Funding | \$168,794 | \$200,000 | \$0 | (\$200,000) |

Note: In FY 19, a portion of fund balance in the Risk Management Liability ISF was reallocated here to align this ISF balance.

| Uses of Funding | | | | |
|------------------------------|------------------|------------|------------|------------|
| Vehicle Claims | \$161,395 | \$0 | \$0 | \$0 |
| Total Uses of Funding | \$161,395 | \$0 | \$0 | \$0 |

Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) is used to account for deductibles paid by the County from property and liability claims. In FY 20, there is sufficient fund balance in this ISF so that no additional funding is required.

| Sources of Funding | FY 18 Actual | FY 19 Budget | FY 20 Budget | Increase (Decrease) |
|---------------------------------|-----------------|-----------------|-----------------|------------------------|
| General Fund | \$0 | \$0 | \$0 | \$0 |
| Total Sources of Funding | \$0 | \$0 | \$0 | \$0 |

| Uses of Funding | FY 18 Actual | FY 19 Budget | FY 20 Budget | Increase (Decrease) |
|------------------------------|-----------------|-----------------|-----------------|------------------------|
| Deductibles | \$0 | \$0 | \$0 | \$0 |
| Total Uses of Funding | \$0 | \$0 | \$0 | \$0 |

Risk Management Liability ISF

This Internal Service Fund (ISF) accounts for and finances the County's uninsured risk. This fund accounts for losses relating to property and liability claims filed against the County.

| Sources of Funding | FY 18 | FY 19 | FY 20 | Increase |
|---------------------------------|----------------|------------|------------|------------|
| | Actual | Budget | Budget | (Decrease) |
| Insurance | \$1,326 | \$0 | \$0 | \$0 |
| Total Sources of Funding | \$1,326 | \$0 | \$0 | \$0 |

Note: In FY 19, a portion of fund balance in this ISF was reallocated to align the Risk Management Auto Damage ISF balance.

| Uses of Funding | | | | |
|--------------------------------|-----------------|------------------|------------|--------------------|
| Claims | \$73,849 | \$0 | \$0 | \$0 |
| Reallocated to Auto Damage ISF | 0 | 200,000 | 0 | (200,000) |
| Total Uses of Funding | \$73,849 | \$200,000 | \$0 | (\$200,000) |

Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) was established in FY 16 to account for the cost of the County's Workers Compensation claims.

| Sources of Funding | FY 18 Budget | FY 19 Budget | FY 20 Budget | Increase (Decrease) |
|---|--------------------|--------------------|--------------------|------------------------|
| General Fund | \$1,050,000 | \$1,070,110 | \$968,000 | (\$102,110) |
| Grant Fund | 61,070 | 0 | 57,000 | 57,000 |
| Enterprise Funds | 61,105 | 0 | 61,500 | 61,500 |
| Watershed Protection and Restoration Fund | 16,648 | 0 | 13,500 | 13,500 |
| Total Sources of Funding | \$1,188,823 | \$1,070,110 | \$1,100,000 | \$29,890 |

| Uses of Funding | FY 18 Budget | FY 19 Budget | FY 20 Budget | Increase (Decrease) |
|------------------------------|--------------------|--------------------|--------------------|------------------------|
| Claims | \$1,423,042 | \$1,070,110 | \$1,100,000 | \$29,890 |
| Total Uses of Funding | \$1,423,042 | \$1,070,110 | \$1,100,000 | \$29,890 |