

# 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	\$15,735,000	\$1,763,400
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
<b>Total Sources of Funding</b>	<b>\$16,229,067</b>	<b>\$16,381,600</b>	<b>\$18,355,320</b>	<b>\$1,973,720</b>

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	\$18,355,320	\$1,973,720
<b>Total Uses of Funding</b>	<b>\$16,429,677</b>	<b>\$16,381,600</b>	<b>\$18,355,320</b>	<b>\$1,973,720</b>

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# 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)
<b>Total Sources of Funding</b>	<b>\$168,794</b>	<b>\$200,000</b>	<b>\$0</b>	<b>(\$200,000)</b>

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
<b>Total Uses of Funding</b>	<b>\$161,395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# 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.

<b>Sources of Funding</b>		<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Increase</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	
General Fund	\$0	\$0	\$0	\$0	\$0
<b>Total Sources of Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Uses of Funding</b>					
Deductibles	\$0	\$0	\$0	\$0	\$0
<b>Total Uses of Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# 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
<b>Total Sources of Funding</b>	<b>\$1,326</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	FY 18	FY 19	FY 20	Increase
Claims	\$73,849	\$0	\$0	\$0
Reallocated to Auto Damage ISF	0	200,000	0	(200,000)
<b>Total Uses of Funding</b>	<b>\$73,849</b>	<b>\$200,000</b>	<b>\$0</b>	<b>(\$200,000)</b>

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# 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	0
Enterprise Funds	61,105	0	61,500	0
Watershed Protection and Restoration Fund	16,648	0	13,500	0
Interest and Gain/(Loss)	0	0	0	0
<b>Total Sources of Funding</b>	<b>\$1,188,823</b>	<b>\$1,070,110</b>	<b>\$1,100,000</b>	<b>(\$102,110)</b>

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
<b>Total Uses of Funding</b>	<b>\$1,423,042</b>	<b>\$1,070,110</b>	<b>\$1,100,000</b>	<b>\$29,890</b>

## *Position Summary*