

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 17 Actual	FY 18 Budget	FY 19 Budget	Increase (Decrease)
General Fund	\$15,369,600	\$13,640,700	\$13,971,600	\$330,900
Enterprise Funds	973,735	1,039,908	1,225,150	185,242
Grant Fund	851,366	686,292	949,020	262,728
Watershed Protection and Restoration Fund	199,934	191,100	235,830	44,730
Retiree Medicare Part D	231,256	0	0	0
Interest and Gain/(Loss)	98,067	0	0	0
Total Sources of Funding	\$17,723,958	\$15,558,000	\$16,381,600	\$823,600

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

Uses of Funding	FY 17 Actual	FY 18 Budget	FY 19 Budget	Increase (Decrease)
Employee Fringe Benefits	\$15,644,504	\$15,558,000	\$16,381,600	\$823,600
Total Uses of Funding	\$15,644,504	\$15,558,000	\$16,381,600	\$823,600

Risk Management Auto Damage ISF

This Internal Service Fund (ISF) is used to account for the cost of repairing County-owned vehicles after they have been damaged as the result of an accident. In FY 19, a portion of fund balance from the Risk Management Liability ISF will be reallocated to align this ISF balance.

Sources of Funding	FY 17	FY 18	FY 19	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$112,271	\$0	\$0	\$0
Reallocated from Risk Management Liability ISF	0	0	200,000	200,000
Total Sources of Funding	\$112,271	\$0	\$200,000	\$200,000

Uses of Funding				
Vehicle Claims	\$82,236	\$0	\$0	\$0
Total Uses of Funding	\$82,236	\$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 19, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 17	FY 18	FY 19	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding				
Deductibles	\$5,811	\$0	\$0	\$0
Total Uses of Funding	\$5,811	\$0	\$0	\$0

Risk Management Liability ISF

This Internal Service Fund (ISF) is used to account for and finance the County's uninsured risk. This fund accounts for losses relating to property and liability claims filed against the County. In FY 19, a portion of fund balance in this ISF will be reallocated to align the Risk Management Auto Damage ISF balance.

Sources of Funding	FY 17	FY 18	FY 19	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$8,274	\$0	\$0	\$0
Total Sources of Funding	\$8,274	\$0	\$0	\$0

Uses of Funding				
Claims	\$25,526	\$0	\$0	\$0
Reallocated to Auto Damage ISF	0	0	200,000	200,000
Total Uses of Funding	\$25,526	\$0	\$200,000	\$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. In FY 19, funding from other Risk Management ISFs is being allocated here to build up an appropriate fund balance.

Sources of Funding	FY 17	FY 18	FY 19	Increase
	Actuals	Budget	Budget	(Decrease)
General Fund	\$1,000,000	\$1,050,000	\$1,070,110	\$20,110
Grant Fund	56,316	0	0	0
BOU	38,055	0	0	0
Watershed Protection and Restoration Fund	20,167	0	0	0
Enterprise Funds	20,886	0	0	0
ISF Fund Transfer	196,114	0	0	0
Total Sources of Funding	\$1,331,538	\$1,050,000	\$1,070,110	\$20,110

Uses of Funding				
Claims	\$1,196,114	\$1,050,000	\$1,070,110	\$20,110
Total Uses of Funding	\$1,196,114	\$1,050,000	\$1,070,110	\$20,110