

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 16 Actual	FY 17 Budget	FY 18 Budget	Increase (Decrease)
General Fund	\$15,668,203	\$15,369,600	\$13,640,700	(\$1,728,900)
Grant Fund	826,516	652,000	686,292	34,292
Watershed Protection and Restoration Fund	174,805	187,500	191,100	3,600
Enterprise Funds	995,354	1,012,900	1,039,908	27,008
Interest and Gain/(Loss)	26,483	0	0	0
Total Sources of Funding	\$17,691,361	\$17,222,000	\$15,558,000	(\$1,664,000)

Note: In FY 18, the General Fund transfer to the Fringe Benefits budget was reduced by \$2.0M to rebalance the Internal Service Fund.

Uses of Funding	FY 16 Actual	FY 17 Budget	FY 18 Budget	Increase (Decrease)
Employee Fringe Benefits	\$15,713,956	\$17,222,000	\$15,558,000	(\$1,664,000)
Total Uses of Funding	\$15,713,956	\$17,222,000	\$15,558,000	(\$1,664,000)

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 18, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 16 Actual	FY 17 Budget	FY 18 Budget	Increase (Decrease)
General Fund	\$0	\$0	\$0	\$0
Insurance	61,888	0	0	0
Total Sources of Funding	\$61,888	\$0	\$0	\$0

Uses of Funding				
Vehicle Claims	\$129,223	\$0	\$0	\$0
Total Uses of Funding	\$129,223	\$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 18, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 16	FY 17	FY 18	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding				
Deductibles	\$3,894	\$0	\$0	\$0
Total Uses of Funding	\$3,894	\$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 18, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 16	FY 17	FY 18	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	\$26,463	\$0	\$0	\$0
Total Sources of Funding	\$26,463	\$0	\$0	\$0

Uses of Funding	FY 16	FY 17	FY 18	Increase
Claims	\$8,350	\$0	\$0	\$0
Total Uses of Funding	\$8,350	\$0	\$0	\$0

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 18 funding from other Risk Management ISFs is being allocated here to build up an appropriate fund balance.

Sources of Funding	FY 16	FY 17	FY 18	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$998,920	\$1,196,114	\$1,050,000	(\$146,114)
Grant Fund	57,651	0	0	0
Watershed Protection and Restoration Fund	13,090	0	0	0
Enterprise Funds	58,724	0	0	0
Interest and Gain/(Loss)	2,078,650	0	0	0
Total Sources of Funding	\$3,207,035	\$1,196,114	\$1,050,000	(\$146,114)

Uses of Funding				
Claims	\$826,432	\$1,196,114	\$1,050,000	(\$146,114)
Total Uses of Funding	\$826,432	\$1,196,114	\$1,050,000	(\$146,114)