

Fringe Benefits ISF

The Fringe Benefits 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 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
General Fund	\$14,174,518	\$15,620,610	\$15,369,600	(\$251,010)
Grant Fund	780,444	784,910	652,000	(132,910)
Watershed Protection and Restoration Fund	162,265	163,320	187,500	24,180
Enterprise Funds	900,412	967,160	1,012,900	45,740
Interest and Gain/(Loss)	336	0	0	0
Total Sources of Funding	\$16,017,975	\$17,536,000	\$17,222,000	(\$314,000)

Uses of Funding				
Employee Fringe Benefits	\$13,697,373	\$17,536,000	\$17,222,000	(\$314,000)
Total Uses of Funding	\$13,697,373	\$17,536,000	\$17,222,000	(\$314,000)

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

Sources of Funding	FY 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
General Fund	\$0	\$0	\$0	\$0
Insurance	24,854	0	0	0
Total Sources of Funding	\$24,854	\$0	\$0	\$0

Uses of Funding	FY 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
Vehicle Claims	\$72,184	\$0	\$0	\$0
Total Uses of Funding	\$72,184	\$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 17, there is sufficient fund balance in this ISF so that no additional funding is required.

	FY 15	FY 16	FY 17	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding	FY 15	FY 16	FY 17	Increase
Deductibles	\$11,488	\$0	\$0	\$0
Total Uses of Funding	\$11,488	\$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 17, there is sufficient fund balance in this ISF so that no additional funding is required.

Sources of Funding	FY 15	FY 16	FY 17	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
Insurance	878	0	0	0
Total Sources of Funding	\$878	\$0	\$0	\$0

Uses of Funding				
Claims	\$30,100	\$0	\$0	\$0
Total Uses of Funding	\$30,100	\$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 17 funding from the other Risk Management ISFs is being allocated here to build up an appropriate fund balance.

Sources of Funding	FY 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
General Fund	\$0	\$3,077,570	\$1,196,114	(\$1,881,456)
Total Sources of Funding	\$0	\$3,077,570	\$1,196,114	(\$1,881,456)

Uses of Funding	FY 15 Actual	FY 16 Budget	FY 17 Budget	Increase (Decrease)
Claims	\$0	\$3,077,570	\$1,196,114	(\$1,881,456)
Total Uses of Funding	\$0	\$3,077,570	\$1,196,114	(\$1,881,456)