

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 and life insurance coverage.

Sources of Funding	FY 14 Actual	FY 15 Budget	FY 16 Budget	Increase (Decrease)
General Fund	\$14,403,720	\$15,463,110	\$15,620,610	\$157,500
Grant Fund	729,790	756,450	784,910	28,460
Watershed Protection and Restoration Fund	0	177,640	163,320	(14,320)
Enterprise Fund	820,306	960,300	967,160	6,860
Interest and Gain/(Loss)	8,724	0	0	0
Total Sources of Funding	\$15,962,539	\$17,357,500	\$17,536,000	\$178,500

Uses of Funding				
Employee Fringe Benefits	\$13,991,140	\$17,357,500	\$17,536,000	\$178,500
Total Uses of Funding	\$13,991,140	\$17,357,500	\$17,536,000	\$178,500

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. The planned funding for FY 16 was allocated to establish the Workers Compensation Internal Service Fund.

Sources of Funding	FY 14 Actual	FY 15 Budget	FY 16 Budget	Increase (Decrease)
General Fund	\$115,000	\$115,000	\$0	(\$115,000)
Insurance	23,855	0	0	0
Total Sources of Funding	\$138,855	\$115,000	\$0	(\$115,000)

Uses of Funding	FY 14 Actual	FY 15 Budget	FY 16 Budget	Increase (Decrease)
Vehicle Repairs	\$87,331	\$115,000	\$0	(\$115,000)
Total Uses of Funding	\$87,331	\$115,000	\$0	(\$115,000)

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. The planned funding for FY 16 was allocated to establish the Workers Compensation Internal Service Fund.

Sources of Funding	FY 14	FY 15	FY 16	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$40,000	\$40,000	\$0	(\$40,000)
Total Sources of Funding	\$40,000	\$40,000	\$0	(\$40,000)

Uses of Funding				
Public Official, Police and Sewer	\$3,047	\$40,000	\$0	(\$40,000)
Total Uses of Funding	\$3,047	\$40,000	\$0	(\$40,000)

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. The planned funding for FY 16 was allocated to establish the Workers Compensation Internal Service Fund.

Sources of Funding	FY 14	FY 15	FY 16	Increase
	Actual	Budget	Budget	(Decrease)
General Fund	\$165,000	\$165,000	\$0	(\$165,000)
Insurance	5,772	0	0	0
Total Sources of Funding	\$170,772	\$165,000	\$0	(\$165,000)

Uses of Funding				
Claims	\$15,375	\$165,000	\$0	(\$165,000)
Total Uses of Funding	\$15,375	\$165,000	\$0	(\$165,000)

Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) is being established in FY 16 to account for the cost of the County's workers compensation claims.

Sources of Funding	FY 14 Actual	FY 15 Budget	FY 16 Budget	Increase (Decrease)
General Fund	\$0	\$0	\$3,077,570	\$3,077,570
Total Sources of Funding	\$0	\$0	\$3,077,570	\$3,077,570

Uses of Funding	FY 14 Actual	FY 15 Budget	FY 16 Budget	Increase (Decrease)
Claims	\$0	\$0	\$3,077,570	\$3,077,570
Total Uses of Funding	\$0	\$0	\$3,077,570	\$3,077,570